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EXHIBIT C
PROFFESIONAL FEES FOR THE PERIOD
JUNE 1, 2020 THROUGH JULY 1, 2020

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/01/2020				
Sakalova, Vera	Drafted actuarial specialist scoping memo for audit of PGE's wildfire fund model.	\$610.00	0.7	\$427.00
06/02/2020				
Azebu, Matt	Review the internal controls identified by the company related to the wildfire fund.	\$510.00	1.3	\$663.00
Meredith, Wendy	Review company draft memo related to accounting for wildfire fund contributions.	\$810.00	0.5	\$405.00
Sakalova, Vera	Continue to draft the actuarial specialist scoping memo for audit of PGE's wildfire fund model.	\$610.00	0.5	\$305.00
Sakalova, Vera	Review wildfire model documentation.	\$610.00	3.0	\$1,830.00
06/03/2020				
Azebu, Matt	Review the whitepaper summarizing the accounting for the contributions to the wildfire fund and assumptions to model.	\$510.00	2.5	\$1,275.00
06/04/2020				
Azebu, Matt	Prepare risk assessment related to business assumptions utilized in assessment of amortization period for contributions to wildfire fund.	\$510.00	1.0	\$510.00
Hamner, Jack	Analyze the inputs and assumptions impacting the company's Wildfire insurance fund model.	\$510.00	0.5	\$255.00
Hamner, Jack	Meeting with W. Meredith (Deloitte) to discuss inputs to the Wildfire insurance fund model.	\$510.00	0.5	\$255.00
Meredith, Wendy	Meeting with J. Hamner (Deloitte) to discuss inputs to the Wildfire insurance fund model.	\$810.00	0.5	\$405.00
Sakalova, Vera	Assess reasonability of loss data inputs into wildfire durability model.	\$610.00	2.0	\$1,220.00
Sakalova, Vera	Review PGE's wildfire model assumptions.	\$610.00	3.0	\$1,830.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/04/2020				
Sakalova, Vera	Review Python code for Wildfire fund durability model.	\$610.00	1.7	\$1,037.00
Sakalova, Vera	Design the approach and strategy for testing PGE's wildfire model.	\$610.00	1.2	\$732.00
06/05/2020				
Green, Mike	Meeting with K. Roll, V. Sakalova (Deloitte) to discuss the approach to testing of PGE's wildfire fund model.	\$810.00	0.5	\$405.00
Roll, Kevin	Meeting with M. Green, V. Sakalova (Deloitte) to discuss the approach to testing of PGE's wildfire fund model.	\$810.00	0.5	\$405.00
Roll, Kevin	Review Wildfire fund durability model to assess the modeling methodology.	\$810.00	0.5	\$405.00
Sakalova, Vera	Meeting with M. Green, K. Roll (Deloitte) to discuss the approach to testing of PGE's wildfire fund model.	\$610.00	0.5	\$305.00
Sakalova, Vera	Review Python code for Wildfire fund durability model.	\$610.00	2.3	\$1,403.00
Sakalova, Vera	Continue to review Python code for Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
06/08/2020				
Azebu, Matt	Meeting with K. Roll, V. Sakalova, W. Meredith (Deloitte), V. Loh, S. Hunter (PG&E) to discuss preliminary questions related to the wildfire fund model for assessing amortization period for the fund.	\$510.00	1.0	\$510.00
Meredith, Wendy	Meeting with K. Roll, V. Sakalova, M. Azebu (Deloitte), V. Loh, S. Hunter (PG&E) to discuss preliminary questions related to the wildfire fund model for assessing amortization period for the fund.	\$810.00	1.0	\$810.00
Roll, Kevin	Meeting with V. Sakalova, W. Meredith, M. Azebu (Deloitte), V. Loh, S. Hunter (PG&E) to discuss preliminary questions related to the wildfire fund model for assessing amortization period for the fund.	\$810.00	1.0	\$810.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/08/2020				
Sakalova, Vera	Review Python code for Wildfire fund durability model to assess the modeling methodology	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Test Python code for Wildfire fund durability model to assess the modeling methodology	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Meeting with K. Roll, W. Meredith, M. Azebu (Deloitte), V. Loh, S. Hunter (PG&E) to discuss preliminary questions related to the wildfire fund model for assessing amortization period for the fund.	\$610.00	1.0	\$610.00
06/09/2020				
Sakalova, Vera	Continue review of Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Continue testing of Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	0.5	\$305.00
06/10/2020				
Azebu, Matt	Meeting with K. Roll, V. Sakalova, W. Meredith (Deloitte) to discuss scope of actuarial specialist work related to testing wildfire fund model for assessing amortization period for the fund.	\$510.00	0.5	\$255.00
Meredith, Wendy	Meeting with K. Roll, V. Sakalova, M. Azebu (Deloitte) to discuss scope of actuarial specialist work related to testing wildfire fund model for assessing amortization period for the fund.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review accounting memo and internal control summary related to wildfire fund.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/10/2020				
Roll, Kevin	Meeting with V. Sakalova, W. Meredith, M. Azebu (Deloitte) to discuss scope of actuarial specialist work related to testing wildfire fund model for assessing amortization period for the fund.	\$810.00	0.5	\$405.00
Sakalova, Vera	Continue to review Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Meeting with K. Roll, W. Meredith, M. Azebu (Deloitte) to discuss scope of actuarial specialist work related to testing wildfire fund model for assessing amortization period for the fund.	\$610.00	0.5	\$305.00
06/12/2020				
Azebu, Matt	Meeting with W. Meredith, J. Hamner (Deloitte) to discuss risk assessment considerations for the Wildfire fund testing.	\$510.00	0.5	\$255.00
Azebu, Matt	Meeting with J. Hamner (Deloitte) to discuss risk assessment considerations for the company's Wildfire Insurance fund account balances.	\$510.00	1.0	\$510.00
Hamner, Jack	Meeting with W. Meredith, M. Azebu (Deloitte) to discuss risk assessment considerations for the Wildfire fund testing.	\$510.00	0.5	\$255.00
Meredith, Wendy	Meeting with M. Azebu, J. Hamner (Deloitte) to discuss risk assessment considerations for the Wildfire fund testing.	\$810.00	0.5	\$405.00
Sakalova, Vera	Test Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	2.5	\$1,525.00
06/15/2020				
Sakalova, Vera	Review Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	3.0	\$1,830.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/15/2020				
Sakalova, Vera	Test Python code for Wildfire fund durability model to assess the modeling methodology.	\$610.00	0.8	\$488.00
06/17/2020				
Azebu, Matt	Discussion with J. Hamner (Deloitte) regarding the internal controls that address the assumptions used in model to assess amortization period.	\$510.00	1.0	\$510.00
Azebu, Matt	Discussion with W. Meredith, J. Hamner (Deloitte), S. Hunter, D. Demartini (PG&E) regarding internal controls over assumptions used in wildfire fund model.	\$510.00	0.5	\$255.00
Hamner, Jack	Discussion with M. Azebu (Deloitte) regarding the internal controls that address the assumptions used in model to assess amortization period.	\$510.00	1.0	\$510.00
Hamner, Jack	Prepare the provided by company support listing for each of the company's Wildfire fund controls.	\$510.00	1.0	\$510.00
Meredith, Wendy	Research accounting guidance related to discounting liabilities.	\$810.00	1.0	\$810.00
Meredith, Wendy	Discussion with J. Hamner, M. Azebu (Deloitte), S. Hunter, D. Demartini (PG&E) regarding internal controls over assumptions used in wildfire fund model.	\$810.00	0.5	\$405.00
Sakalova, Vera	Draft follow-up questions on wildfire fun model for PGE modeling team.	\$610.00	0.5	\$305.00
06/18/2020				
Hamner, Jack	Discussion with W. Meredith, M. Azebu (Deloitte), S. Hunter, D. Demartini (PG&E) regarding internal controls over assumptions used in wildfire fund model.	\$510.00	0.5	\$255.00
Hamner, Jack	Review support for Wildfire fund controls testing.	\$510.00	1.0	\$510.00
Sakalova, Vera	Draft follow-up questions on wildfire model for PG&E modeling team.	\$610.00	0.2	\$122.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/19/2020				
Hamner, Jack	Prepare the Wildfire fund guided risk assessment.	\$510.00	3.0	\$1,530.00
Sakalova, Vera	Continue to assess reasonability of losses simulated by PGE's Wildfire fund durability model.	\$610.00	0.7	\$427.00
Sakalova, Vera	Prepare sensitivity testing scenarios for Wildfire fund durability model.	\$610.00	0.5	\$305.00
Sakalova, Vera	Develop methodology for assessing reasonability of losses simulated by PGE's Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
06/22/2020				
Azebu, Matt	Meeting with J. Hamner (Deloitte) to discuss the Wildfire fund guided risk assessment and potential risks of material misstatement.	\$510.00	1.0	\$510.00
Hamner, Jack	Meeting with M. Azebu (Deloitte) to discuss the Wildfire fund guided risk assessment and potential risks of material misstatement.	\$510.00	1.0	\$510.00
Hamner, Jack	Prepare the AB 1054 Wildfire fund guided risk assessment worksheet.	\$510.00	2.5	\$1,275.00
Roll, Kevin	Meeting with V. Sakalova (Deloitte) to discuss the additional inputs and assumptions used in the company's Wildfire fund model that may be included in sensitivity testing of the model.	\$810.00	0.5	\$405.00
Sakalova, Vera	Prepare additional sensitivity testing scenarios for Wildfire fund durability model.	\$610.00	2.0	\$1,220.00
Sakalova, Vera	Meeting with K. Roll (Deloitte) to discuss the additional inputs and assumptions used in the company's Wildfire fund model that may be included in sensitivity testing of the model.	\$610.00	0.5	\$305.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	1.5	\$915.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/22/2020				
Sakalova, Vera	Review responses to questions on Wildfire model code and use of assumptions from V. Loh (PG&E).	\$610.00	1.0	\$610.00
Sakalova, Vera	Initiate sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
06/23/2020				
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss testing procedures of wildfire fund asset amortization.	\$510.00	0.5	\$255.00
Hamner, Jack	Prepare the AB 1054 Wildfire fund guided risk assessment workpaper.	\$510.00	3.0	\$1,530.00
Hamner, Jack	Continue to prepare the AB 1054 Wildfire fund guided risk assessment workpaper.	\$510.00	2.5	\$1,275.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss testing procedures of wildfire fund asset amortization.	\$810.00	0.5	\$405.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	2.0	\$1,220.00
06/24/2020				
Azebu, Matt	Review the guided risk assessment outlining the risks of material misstatement related to the accounting for the contributions to the wildfire fund	\$510.00	1.0	\$510.00
Hamner, Jack	Assess each of the AB 1054 Wildfire fund model's assumptions for the extent of management subjectivity.	\$510.00	2.0	\$1,020.00
Hamner, Jack	Prepare the AB 1054 Wildfire fund guided risk assessment workpaper.	\$510.00	3.5	\$1,785.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/24/2020				
Sakalova, Vera	Review updated Wildfire model assumptions support document provided by S. Hunter (PG&E).	\$610.00	0.8	\$488.00
06/25/2020				
Azebu, Matt	Discussion with V. Sakalova (Deloitte) regarding testing of business assumptions utilized in wildfire fund durability model.	\$510.00	0.5	\$255.00
Azebu, Matt	Discussion with J. Hamner and M. Azebu (Deloitte) regarding approach for testing controls to mitigate the risks of material misstatement related to wildfire fund	\$510.00	1.0	\$510.00
Hamner, Jack	Prepare the AB 1054 Wildfire fund guided risk assessment workpaper.	\$510.00	3.0	\$1,530.00
Hamner, Jack	Prepare the AB 1054 Wildfire fund technical accounting memorandum control workpaper.	\$510.00	2.0	\$1,020.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Continue to perform sensitivity testing of Wildfire fund durability model.	\$610.00	1.0	\$610.00
Sakalova, Vera	Discussion with M. Azebu (Deloitte) regarding testing of business assumptions utilized in wildfire fund durability model.	\$610.00	0.5	\$305.00
Sakalova, Vera	Design additional sensitivity testing scenarios for Wildfire fund durability model, based on the insights from the initial sensitivity testing.	\$610.00	1.3	\$793.00
06/26/2020				
Azebu, Matt	Review company's draft wildfire model for estimated life of fund.	\$510.00	0.5	\$255.00
Azebu, Matt	Meeting with W. Meredith, V. Sakalova, K. Roll, J. Hamner (Deloitte) to discuss the assumptions used in the company's Wildfire fund model and the specialist team's preliminary testing results.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/26/2020				
Hamner, Jack	Meeting with W. Meredith, V. Sakalova, K. Roll, M. Azebu (Deloitte) to discuss the assumptions used in the company's Wildfire fund model and the specialist team's preliminary testing results.	\$510.00	0.5	\$255.00
Hamner, Jack	Documenting the design and implementation of the AB 1054 Wildfire fund controls.	\$510.00	2.5	\$1,275.00
Meredith, Wendy	Meeting with V. Sakalova, K. Roll, M. Azebu, J. Hamner (Deloitte) to discuss the assumptions used in the company's Wildfire fund model and the specialist team's preliminary testing results.	\$810.00	0.5	\$405.00
Roll, Kevin	Meeting with W. Meredith, V. Sakalova, M. Azebu, J. Hamner (Deloitte) to discuss the assumptions used in the company's Wildfire fund model and the specialist team's preliminary testing results.	\$810.00	0.5	\$405.00
Sakalova, Vera	Test Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Meeting with W. Meredith, K. Roll, M. Azebu, J. Hamner (Deloitte) to discuss the assumptions used in the company's Wildfire fund model and the specialist team's preliminary testing results.	\$610.00	0.5	\$305.00
Sakalova, Vera	Draft additional Wildfire model enhancement suggestions and follow-up questions to V. Loh, S. Hunter (PG&E).	\$610.00	1.0	\$610.00
Sakalova, Vera	Continue to test Wildfire fund durability model.	\$610.00	3.0	\$1,830.00
06/29/2020				
Sakalova, Vera	Continue to test the 6/26/20 version of the Wildfire fund durability model to assess the modeling methodology.	\$610.00	3.0	\$1,830.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
06/29/2020				
Sakalova, Vera	Continue to test the 6/26/20 version of the Wildfire fund durability model to assess the modeling methodology.	\$610.00	2.5	\$1,525.00
Sakalova, Vera	Review the updated Wildfire fund model and model inputs to compare to the previous version of the model.	\$610.00	1.5	\$915.00
Sakalova, Vera	Test the 6/26/20 version of the Wildfire fund durability model to assess the modeling methodology.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Draft email to V. Loh (PG&E) to check the list of updates to the Wildfire Model code and inputs made in the 6/26/2020 version of the model.	\$610.00	0.5	\$305.00
06/30/2020				
Sakalova, Vera	Continue to develop a macro-enabled summary workbook to summarize and present the results of sensitivity testing of PGE's Wildfire fund model, including detailed scenario descriptions.	\$610.00	1.5	\$915.00
Sakalova, Vera	Draft email to K. Roll, M. Azebu, W. Meredith (Deloitte) regarding results of the sensitivity testing performed on the 6/26/20 version of PGE's Wildfire fund model.	\$610.00	0.7	\$427.00
Sakalova, Vera	Design a macro-enabled summary workbook to summarize and present the results of sensitivity testing of PGE's Wildfire fund model, including detailed scenario descriptions.	\$610.00	3.0	\$1,830.00
Sakalova, Vera	Test additional stress scenarios to be included in sensitivity testing of the Wildfire fund durability model.	\$610.00	1.5	\$915.00
Sakalova, Vera	Continue to perform testing on the 6/26/20 version of the Wildfire fund durability model.	\$610.00	2.3	\$1,403.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 AB 1054 Wildfire Fund</i>				
07/01/2020				
Azebu, Matt	Meet with J. Garboden, S. Hunter (PG&E), W. Meredith (Deloitte) to discuss classification of liabilities subject to compromise, earnings per share presentation, testing related to wildfire fire fund asset amortization for second quarter.	\$510.00	0.5	\$255.00
Azebu, Matt	Review company's draft wildfire model for estimated life of fund.	\$510.00	1.5	\$765.00
Subtotal for 2020 AB 1054 Wildfire Fund:			155.5	\$92,175.00

2020 Audit Services

06/01/2020				
Azebu, Matt	Discussion with B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with T. Ockels, G. Wang (PG&E), J. Hamner, K. Boyce (Deloitte) with regards to the company's level 3 purchase power agreements.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with J. Hamner, K. Boyce (Deloitte) with regards to the company's normal sale normal purchase exceptions as part of its price risk management strategy.	\$260.00	1.0	\$260.00
Azebu, Matt	Review risk assessment related to price risk management and accounting for power purchase agreements.	\$260.00	2.0	\$520.00
Azebu, Matt	Review the proposed approach for journal entry testing to address the risk of management override of controls.	\$260.00	2.0	\$520.00
Boyce, Kyle	Discussion with T. Ockels, G. Wang (PG&E), M. Azebu, J. Hamner (Deloitte) with regards to the company's level 3 purchase power agreements.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/01/2020				
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) with regards to the company's normal sale normal purchase exceptions as part of its price risk management strategy.	\$190.00	1.0	\$190.00
Boyce, Kyle	Update the price risk management risk assessment for the 2020 audit.	\$190.00	3.5	\$665.00
Boyce, Kyle	Transfer information in customer accounts receivable risk assessment to customer accounts receivable workflow in the internal audit online tool.	\$190.00	3.0	\$570.00
Boyce, Kyle	Discussion with B. Martin, B. Rice, M. Azebu, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with K. Wong, Berry Ng (PG&E), S. Varshney, H. Chopra, P. Sharda, J. Hamner (Deloitte) with regards to gas and electric procurement control walk throughs.	\$190.00	1.0	\$190.00
Chopra, Harshita	Prepare the control design and implementation on controls related to Green house gas program of the entity.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.8	\$152.00
Chopra, Harshita	Discussion with K. Wong, Berry Ng (PG&E), S. Varshney, P. Sharda, J. Hamner, K. Boyce (Deloitte) with regards to gas and electric procurement control walk throughs.	\$190.00	1.0	\$190.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps relating to procurement of electricity and gas by the company.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with S. Varshney, P. Sharda (Deloitte) about workpaper priorities.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/01/2020				
Cochran, James	Call with P. Giamanco (Deloitte) to discuss PG&E IT audit status and project plan.	\$410.00	0.5	\$205.00
Cochran, James	Review PG&E advisory planning memo.	\$410.00	1.0	\$410.00
Giamanco, Patrick	Call with J. Cochran (Deloitte) to discuss PG&E IT audit status and project plan.	\$350.00	0.5	\$175.00
Hamner, Jack	Discussion with B. Martin, B. Rice, M. Azebu, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with T. Ockels, G. Wang (PG&E), M. Azebu, K. Boyce (Deloitte) with regards to the company's level 3 purchase power agreements.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with K. Wong, Berry Ng (PG&E), S. Varshney, H. Chopra, P. Sharda, K. Boyce (Deloitte) with regards to gas and electric procurement control walk throughs.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Continue to prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Meeting with W. Meredith, B. Rice (Deloitte) to discuss the potential impacts of prior year misstatements on FY'2020 materiality and performance materiality.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) with regards to the company's normal sale normal purchase exceptions as part of its price risk management strategy.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Coordinate walkthrough schedules with system contacts for the SOX IT audit.	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Document Deloitte approved project plan advisory tracker.	\$260.00	1.2	\$312.00
Kipkirui, Winnie	Update of Deloitte approved project plan advisory tracker.	\$260.00	1.3	\$338.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/01/2020				
Martin, Blake	Draft Cortex journal entry testing consultation memorandum	\$260.00	3.0	\$780.00
Martin, Blake	Discussion with B. Rice, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Close notes within the amounts due to customers risk assessment.	\$260.00	2.5	\$650.00
Meredith, Wendy	Review planning workpapers for materiality and risk assessment.	\$410.00	1.0	\$410.00
Meredith, Wendy	Review audit planning meeting materials.	\$410.00	1.0	\$410.00
Meredith, Wendy	Meeting with B. Rice, J. Hamner (Deloitte) to discuss the potential impacts of prior year misstatements on FY'2020 materiality and performance materiality.	\$410.00	0.5	\$205.00
Rice, Blake	Meeting with W. Meredith, J. Hamner (Deloitte) to discuss the potential impacts of prior year misstatements on FY'2020 materiality and performance materiality.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Discussion with H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.8	\$168.00
Sharda, Pranshu	Discussion with K. Wong, Berry Ng (PG&E), S. Varshney, H. Chopra, J. Hamner, K. Boyce (Deloitte) with regards to gas and electric procurement control walk throughs.	\$210.00	1.0	\$210.00
Sharda, Pranshu	Review control design and implementation on controls related to procurement program of the entity.	\$210.00	2.0	\$420.00
Sharda, Pranshu	Discussion with S. Varshney, H. Chopra (Deloitte) about workpaper priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	3.7	\$777.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/01/2020				
Varshney, Swati	Discussion with P. Sharda, H. Chopra (Deloitte) about workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with K. Wong, Berry Ng (PG&E), H. Chopra, P. Sharda, J. Hamner, K. Boyce (Deloitte) with regards to gas and electric procurement control walk throughs.	\$260.00	1.0	\$260.00
Varshney, Swati	Review cash sectional summary which includes detail summary of various types of cash balances.	\$260.00	1.0	\$260.00
Varshney, Swati	Review process flow diagrams for the cash process which includes linking controls and risks in the process.	\$260.00	1.0	\$260.00
06/02/2020				
Azebu, Matt	Discussion with B. Rice, A. Kamra, S. Varshney, P. Sharda, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Rice, W. Meredith, L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Rice, B. Martin, J. Hamner, K. Boyce, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Review the consultation memo for approach for journal entry testing to address risk of management override of controls.	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding the 2020 audit planning and summary memorandum.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on the audit planning and summary memo.	\$190.00	1.5	\$285.00
Boyce, Kyle	Close notes on the customer advances for construction risk assessment.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on the price risk management risk assessment memo.	\$190.00	2.0	\$380.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/02/2020				
Boyce, Kyle	Discussion with B. Rice, W. Meredith, L. Schloetter, M. Azebu, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, B. Martin, M. Azebu, J. Hamner, H. Chopra (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, A. Kamra, S. Varshney, M. Azebu, P. Sharda, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Coordinate control walkthroughs for the meter to cash billings testing	\$190.00	2.0	\$380.00
Chopra, Harshita	Prepare a flowchart for the process and controls relating to the cash.	\$190.00	0.5	\$95.00
Chopra, Harshita	Summarize a brief description of the following accounts associated with the treasury process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with S. Varshney, P. Sharda (Deloitte) regarding control design and implementation on controls related to cash and cash equivalents belonging to the entity.	\$190.00	0.5	\$95.00
Chopra, Harshita	Prepare the control design and implementation on controls related to Greenhouse gas program of the entity.	\$190.00	1.5	\$285.00
Chopra, Harshita	Summarize a brief description of the process of the accounting policies for Greenhouse gas (GHG) program including the subsections: emissions expense, emissions liability, allowances purchased, and auction proceeds.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with B. Rice, B. Martin, M. Azebu, J. Hamner, K. Boyce(Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/02/2020				
Chopra, Harshita	Discussion with A. Kamra, B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner and K. Boyce (Deloitte) about workpaper priorities.	\$190.00	0.5	\$95.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E IT audit testing schedule, testing approaches, and documentation requests.	\$350.00	1.0	\$350.00
Hamner, Jack	Discussion with B. Rice, B. Martin, M. Azebu, K. Boyce, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review the risk assessment memorandum for the environmental accrual liability account.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Continue to prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	1.8	\$468.00
Hamner, Jack	Meeting with B. Rice (Deloitte) to discuss the impacts of the company's emergence from bankruptcy on scoping considerations for the FY'2020 audit.	\$260.00	0.7	\$182.00
Hamner, Jack	Discussion with B. Rice, A. Kamra, S. Varshney, M. Azebu, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice, W. Meredith, L. Schloetter, M. Azebu, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Kamra, Akanksha	Discussion with B. Rice, A. Hamner, S. Varshney, M. Azebu, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Schedule internal meetings for the year FY'20 between internal teams and external with client contacts from PG&E IT compliance team.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/02/2020				
Kipkirui, Winnie	Meeting with B. Long, Rice (Deloitte) to discuss planning memo and status of the SOX IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss the current status of the SOX IT audit.	\$260.00	1.0	\$260.00
Long, Brittany	Meeting with W. Kipkirui, Rice (Deloitte) to discuss planning memo and status of the SOX IT audit.	\$310.00	0.5	\$155.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E IT audit testing schedule, testing approaches, and documentation requests.	\$310.00	1.0	\$310.00
Martin, Blake	Draft Cortex journal entry testing consultation memorandum.	\$260.00	2.5	\$650.00
Martin, Blake	Discussion with B. Rice, M. Azebu, J. Hamner, K. Boyce, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Close notes within the property taxes risk assessment memorandum.	\$260.00	3.0	\$780.00
Meredith, Wendy	Review information technology specialist planning memo.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review accrued liability risk assessment memo.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, L. Schloetter, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with B. Martin, M. Azebu, J. Hamner, K. Boyce, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Meet with M. Azebu, W. Meredith (Deloitte) to discuss status of comfort letter procedures.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss planning memo and status of the SOX IT audit.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/02/2020				
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding the 2020 audit planning and summary memorandum.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with J. Hamner (Deloitte) to discuss the impacts of the company's emergence from bankruptcy on scoping considerations for the FY'2020 audit.	\$260.00	0.7	\$182.00
Rice, Blake	Discussion with W. Meredith, L. Schloetter, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with A. Kamra, S. Varshney, M. Azebu, P. Sharda, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with B. Rice, W. Meredith, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with B. Rice, A. Kamra, S. Varshney, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with H. Chopra, S. Varshney (Deloitte) regarding control design and implementation on controls related to cash and cash equivalents belonging to the entity.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with B. Rice, A. Kamra, M. Azebu, P. Sharda, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with H. Chopra, P. Sharda (Deloitte) regarding control design and implementation on controls related to cash and cash equivalents belonging to the entity.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Azebu, Matt	Discussion with H. Chopra, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Attend annual fraud risk assessment discussion with B. Rice, T. Gillam, W. Meredith, J. Hamner (Deloitte).	\$260.00	1.0	\$260.00
Azebu, Matt	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, B. Rice, B. Martin, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with T. Girlich (PG&E), J. Hamner (Deloitte) regarding T. Girlich's review of the electric procurement grids.	\$190.00	1.0	\$190.00
Boyce, Kyle	Close notes on the audit planning and summary memo.	\$190.00	1.0	\$190.00
Boyce, Kyle	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Rice, B. Martin, J. Hamner, L. Schloetter, E. Brown (Deloitte).	\$190.00	1.0	\$190.00
Boyce, Kyle	Attend annual fraud risk assessment discussion with B. Martin, L. Schloetter, E. Brown, N. Donahue, J. Yuen, J. Cochran (Deloitte).	\$190.00	1.0	\$190.00
Boyce, Kyle	Close notes on the price risk management risk assessment memo.	\$190.00	1.0	\$190.00
Boyce, Kyle	Document annual fraud brainstorming discussion within our audit file.	\$190.00	3.0	\$570.00
Boyce, Kyle	Discussion with H. Chopra, M. Azebu, B. Martin, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Attend annual fraud risk assessment discussion with B. Martin, L. Schloetter, K. Boyce, N. Donahue, J. Yuen, J. Cochran (Deloitte).	\$190.00	1.0	\$190.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Brown, Erin	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Rice, B. Martin, J. Hamner, L. Schloetter, K. Boyce (Deloitte).	\$190.00	1.0	\$190.00
Chopra, Harshita	Summarize a brief description of the following accounts associated with the treasury process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$190.00	0.8	\$152.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding summarization of a brief description of the following accounts associated with the Treasury Process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$190.00	0.5	\$95.00
Chopra, Harshita	Summarize a brief description of the process of the accounting policies for payroll including the subsections: payroll expense, payroll tax as well as the payroll process.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with M. Azebu, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, P. Sharda, B. Martin (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Cochran, James	Attend annual fraud risk assessment discussion with B. Martin, L. Schloetter, E. Brown, K. Boyce, N. Donahue, J. Yuen (Deloitte).	\$410.00	1.0	\$410.00
Donahue, Nona	Attend annual fraud risk assessment discussion with B. Martin, L. Schloetter, E. Brown, K. Boyce, J. Yuen, J. Cochran (Deloitte).	\$410.00	1.0	\$410.00
Giamanco, Patrick	Review PG&E IT audit project kickoff presentation.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Call with B. Long, W. Kipkirui (Deloitte), R. Respicio, R. Garza, W. Cho, and T. Yuen (PG&E) regarding the PG&E IT audit project.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Attend annual fraud risk assessment discussion with B. Long, W. Kipkirui, J. Hernandez, S. Verma, T. Pemberton (Deloitte).	\$350.00	1.0	\$350.00
Gillam, Tim	Attend annual audit planning and risk assessment discussion with W. Meredith, J. Hernandez, T. Pemberton, M. Azebu, B. Rice, B. Martin, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$410.00	1.0	\$410.00
Gillam, Tim	Attend annual fraud risk assessment discussion with B. Rice, W. Meredith, M. Azebu, J. Hamner (Deloitte).	\$410.00	1.0	\$410.00
Hamner, Jack	Discussion with T. Girlich (PG&E), K. Boyce (Deloitte) regarding T. Girlich's review of the electric procurement grids.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare the FY'2020 income statement scoping workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Rice, B. Martin, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Hamner, Jack	Discussion with H. Chopra, M. Azebu, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Attend annual fraud risk assessment discussion with B. Rice, T. Gillam, W. Meredith, M. Azebu (Deloitte).	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hamner, W. Meredith, T. Pemberton, M. Azebu, B. Rice, B. Martin, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Attend annual fraud risk assessment discussion with B. Long, W. Kipkirui, S. Verma, T. Pemberton, P. Giamanco (Deloitte).	\$260.00	1.0	\$260.00
Kamra, Akanksha	Discussion with S. Varshney, P. Sharda, H. Chopra, B. Martin (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Coordinate walkthrough scheduling at PG&E to assess ownership of IT control processes.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Call with B. Long, P. Giamanco (Deloitte), R. Respicio, R. Garza, W. Cho, and T. Yuen (PG&E) regarding the PG&E IT audit project.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Attend annual fraud risk assessment discussion with B. Long, J. Hernandez, S. Verma, T. Pemberton, P. Giamanco (Deloitte).	\$260.00	1.0	\$260.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte), R. Respicio, R. Garza, W. Cho, and T. Yuen (PG&E) regarding the PG&E IT audit project.	\$310.00	0.5	\$155.00
Long, Brittany	Prepare for kick-off meeting with PG&E.	\$310.00	0.5	\$155.00
Long, Brittany	Attend annual fraud risk assessment discussion with W. Kipkirui, J. Hernandez, S. Verma, T. Pemberton, P. Giamanco (Deloitte).	\$310.00	1.0	\$310.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Martin, Blake	Attend annual fraud risk assessment discussion with L. Schloetter, E. Brown, K. Boyce, N. Donahue, J. Yuen, J. Cochran (Deloitte).	\$260.00	1.0	\$260.00
Martin, Blake	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Rice, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$260.00	1.0	\$260.00
Martin, Blake	Draft pension and postretirement benefit other than pension census data risk assessment.	\$260.00	2.0	\$520.00
Martin, Blake	Discussion with H. Chopra, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with S. Varshney, P. Sharda, H. Chopra, A. Kamra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Close notes within the capitalized administrative and general risk assessment memorandum	\$260.00	3.0	\$780.00
Meredith, Wendy	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, T. Pemberton, M. Azebu, B. Rice, B. Martin, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$410.00	1.0	\$410.00
Meredith, Wendy	Attend annual fraud risk assessment discussion with B. Rice, T. Gillam, M. Azebu, J. Hamner (Deloitte).	\$410.00	1.0	\$410.00
Pemberton, Tricia	Review planning memo documenting the calculation of materiality	\$410.00	2.0	\$820.00
Pemberton, Tricia	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, M. Azebu, B. Rice, B. Martin, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$410.00	1.0	\$410.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Pemberton, Tricia	Attend annual fraud risk assessment discussion with B. Long, W. Kipkirui, J. Hernandez, S. Verma, P. Giamanco (Deloitte).	\$410.00	1.0	\$410.00
Rice, Blake	Attend annual fraud risk assessment discussion with T. Gillam, W. Meredith, M. Azebu, J. Hamner (Deloitte).	\$260.00	1.0	\$260.00
Rice, Blake	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Martin, J. Hamner, L. Schloetter, E. Brown, K. Boyce (Deloitte).	\$260.00	1.0	\$260.00
Schloetter, Lexie	Attend annual audit planning and risk assessment discussion with T. Gillam, J. Hernandez, W. Meredith, T. Pemberton, M. Azebu, B. Rice, B. Martin, J. Hamner, E. Brown, K. Boyce (Deloitte).	\$210.00	1.0	\$210.00
Schloetter, Lexie	Attend annual fraud risk assessment discussion with B. Martin, E. Brown, K. Boyce, N. Donahue, J. Yuen, J. Cochran (Deloitte).	\$210.00	1.0	\$210.00
Schloetter, Lexie	Prepare for fraud discussion planning meeting.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to GHG procurement control of the entity.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Discussion with A. Kamra, S. Varshney, H. Chopra, B. Martin (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with A. Kamra, P. Sharda, H. Chopra, B. Martin (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/03/2020				
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Varshney, Swati	Review workmen compensation risk assessment and its considerations.	\$260.00	3.0	\$780.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding summarization of a brief description of the following accounts associated with the Treasury Process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$260.00	0.5	\$130.00
Verma, Sachin	Attend annual fraud risk assessment discussion with B. Long, W. Kipkirui, J. Hernandez, T. Pemberton, P. Giamanco (Deloitte).	\$410.00	1.0	\$410.00
Yuen, Jennifer	Attend annual fraud risk assessment discussion with B. Martin, L. Schloetter, E. Brown, K. Boyce, N. Donahue, J. Cochran (Deloitte).	\$260.00	1.0	\$260.00
06/04/2020				
Allen, Jurnee	Prepare project plan for property, plan, and equipment audit procedures.	\$210.00	2.0	\$420.00
Azebu, Matt	Discussion with W. Meredith, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with H. Chopra, B. Martin, B. Rice, A. Kamra, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Boyce, Kyle	Close notes on the price risk management risk assessment memo.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with W. Meredith, M. Azebu, B. Martin, B. Rice, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/04/2020				
Boyce, Kyle	Discussion with T. Girlich (PG&E), J. Hamner (Deloitte) regarding T. Girlich's review of the electric procurement grids.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with H. Chopra, M. Azebu, B. Martin, B. Rice, A. Kamra, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document design and implementation testing for meter to cash billings control.	\$190.00	3.0	\$570.00
Brown, Erin	Address notes with regards to the risk assessment over property taxes.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with P. Sharda (Deloitte) about control design and implementation on controls related to Greenhouse gas program of the entity.	\$190.00	0.3	\$57.00
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with H. P. Sharda (Deloitte) regarding control design and implementation on controls related to procurement activities of the entity.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with M. Azebu, B. Martin, B. Rice, A. Kamra, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with A. Kamra, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Donahue, Nona	Attend risk assessment discussion with J. Fitzgerald (Deloitte).	\$410.00	2.0	\$820.00
Fitzgerald, Jeff	Attend risk assessment discussion with N. Donahue (Deloitte).	\$350.00	2.0	\$700.00
Hamner, Jack	Address notes in the FY'2020 materiality memorandum.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/04/2020				
Hamner, Jack	Discussion with T. Girlich (PG&E), K. Boyce (Deloitte) regarding T. Girlich's review of the electric procurement grids.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Prepare the FY'2020 income statement scoping workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare document illustrating planned core audit team hours by testing section versus off-shore audit team hours by testing section.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with H. Chopra, M. Azebu, B. Martin, B. Rice, A. Kamra, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with W. Meredith, M. Azebu, B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Plan and review topics to discuss during walkthroughs for systems: Advanced Billings System, Customer Care and Billings and Endur.	\$260.00	2.0	\$520.00
Kamra, Akanksha	Discussion with H. Chopra, M. Azebu, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kamra, Akanksha	Discussion with P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Coordinate walkthrough schedules with system contacts for PG&E IT controls.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Update project plan advisory tracker.	\$260.00	1.0	\$260.00
Martin, Blake	Close notes within the postretirement benefits other than pension medical plan risk assessment.	\$260.00	5.0	\$1,300.00
Martin, Blake	Set up of the Q2 review support request listing.	\$260.00	2.0	\$520.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/04/2020				
Martin, Blake	Discussion with W. Meredith, M. Azebu, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with H. Chopra, M. Azebu, B. Rice, A. Kamra, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Review updates to audit materiality memo.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with H. Chopra, M. Azebu, B. Martin, A. Kamra, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Discussion with H. Chopra (Deloitte) about control design and implementation on controls related to Greenhouse gas program of the entity.	\$210.00	0.3	\$63.00
Sharda, Pranshu	Discussion with H. Chopra (Deloitte) regarding control design and implementation on controls related to procurement activities of the entity.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with A. Kamra, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
06/05/2020				
Boyce, Kyle	Document design and implementation testing of the control over the customer accounts receivable variance.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with A. Yee (PG&E) regarding review of the customer accounts receivable variance analysis.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/05/2020				
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	0.1	\$19.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Hernandez, Jorge Jivan	Continue planning and review topics to discuss during walkthroughs for systems: Advanced Billings System, Customer Care and Billings and Endur.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Attend FY'20 SOX IT audit kick off meeting with B. Long, W. Kipkirui (Deloitte), A. Pathak, J. Jorajuria, S. Edla, A. Arana, S. Ramisetti, E. Lao, C. Marquez, I. Anwar (PG&E).	\$260.00	1.0	\$260.00
Kamra, Akanksha	Discussion with S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Update project plan advisory tracker.	\$260.00	1.3	\$338.00
Kipkirui, Winnie	Continue to update project plan advisory tracker.	\$260.00	1.2	\$312.00
Kipkirui, Winnie	Attend FY'20 SOX IT audit kick off meeting with B. Long, J. Hernandez (Deloitte), A. Pathak, J. Jorajuria, S. Edla, A. Arana, S. Ramisetti, E. Lao, C. Marquez, I. Anwar (PG&E).	\$260.00	1.0	\$260.00
Long, Brittany	Attend FY'20 SOX IT audit kick off meeting with W. Kipkirui, J. Hernandez (Deloitte), A. Pathak, J. Jorajuria, S. Edla, A. Arana, S. Ramisetti, E. Lao, C. Marquez, I. Anwar (PG&E).	\$310.00	1.0	\$310.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Discussion with S. Varshney (Deloitte) regarding workpaper priorities and understanding the process.	\$210.00	0.5	\$105.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/05/2020				
Sharda, Pranshu	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Discussion with A. Kamra, S. Varshney, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with A. Kamra, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review pension benefit obligation med risk assessment and its considerations.	\$260.00	1.5	\$390.00
Varshney, Swati	Discussion with P. Sharda (Deloitte) regarding workpaper priorities and understanding the process.	\$260.00	0.5	\$130.00
Varshney, Swati	Review workers compensation risk assessment and its considerations.	\$260.00	0.5	\$130.00
06/08/2020				
Azebu, Matt	Discussion with B. Martin, B. Rice, K. Boyce (Deloitte) about workpaper priorities.	\$260.00	0.5	\$130.00
Boyce, Kyle	Discussion with M. Azebu, B. Martin, B. Rice (Deloitte) about workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.6	\$304.00
Chopra, Harshita	Summarize a brief description of the process of the accounting policies for payroll including the subsections: payroll expense, payroll tax as well as the payroll process.	\$190.00	0.1	\$19.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/08/2020				
Chopra, Harshita	Analyze risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.7	\$323.00
Chopra, Harshita	Analyze risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps relating to procurement of electricity and gas by the company.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with S. Varshney, R. Singh, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Giamanco, Patrick	Review PG&E IT audit resource and project plan.	\$350.00	1.0	\$350.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E IT audit resource and project plan.	\$350.00	1.0	\$350.00
Hernandez, Jorge Jivan	Create provided by client (PBC) template to submit requirements to Deloitte Connect based on walkthroughs taken.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Program assurance walkthrough schedules pending with S. Gillian, S. Rajabi, C. Lloyd (all PG&E).	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Discussion with W. Kiprikui (Deloitte) regarding assurance walkthrough schedules update for 2020 audit.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Coordinate walkthroughs scheduling with the client for systems in scope.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Create task tracker and time tracking for the team to use to track tasks leading to over/budget or under/budget.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Discussion with J. Hernandez (Deloitte) regarding assurance walkthrough schedules update for 2020 audit.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/08/2020				
Long, Brittany	Call with B. Long (Deloitte) to discuss PG&E IT audit resource and project plan.	\$310.00	1.0	\$310.00
Martin, Blake	Perform accounting research for examples of liabilities subject to compromise and going concern disclosures.	\$260.00	3.0	\$780.00
Martin, Blake	Discussion with M. Azebu, B. Rice, K. Boyce (Deloitte) about workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Close notes within the postretirement benefits other than pension life insurance plan risk assessment.	\$260.00	4.5	\$1,170.00
Meredith, Wendy	Review remote work allocation plan.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review workplan allocation.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review audit planning memo.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with M. Azebu, B. Martin, K. Boyce (Deloitte) about workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with K. Boyce (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to gas procurement program of the entity.	\$210.00	2.0	\$420.00
Sharda, Pranshu	Analyze the risks of material misstatements associated with financial statement line items and disclosures controls to address identified risks and plan testing steps.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Discussion with S. Varshney, R. Singh, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Singh, Rohini	Discussion with S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/08/2020				
Varshney, Swati	Discussion with R. Singh, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
06/09/2020				
Azebu, Matt	Discussion with B. Martin, B. Rice, J. Hamner, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Martin, B. Rice, J. Hamner, W. Meredith, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Review memo outlining planned approach for testing journal entries for risk of management override of controls.	\$260.00	2.0	\$520.00
Azebu, Matt	Meet with W. Meredith, B. Rice (Deloitte) to discuss remote working impact on audit plan.	\$260.00	0.5	\$130.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the company's level 3 purchase power agreements.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on the audit planning memorandum.	\$190.00	3.5	\$665.00
Boyce, Kyle	Close notes on the price risk management memorandum.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, S. Varshney, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, W. Meredith (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document design and implementation testing for meter to cash billings control.	\$190.00	2.5	\$475.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/09/2020				
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	3.0	\$570.00
Chopra, Harshita	Continue analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.6	\$114.00
Chopra, Harshita	Analyze the risks of material misstatements associated with procurement of gas and electricity by the company and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	2.0	\$380.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E IT audit status.	\$350.00	0.5	\$175.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the company's level 3 purchase power agreements.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 income statement scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with M. Azebu, B. Martin, B. Rice, W. Meredith, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with M. Azebu, B. Martin, B. Rice, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 balance sheet scoping workpaper.	\$260.00	3.5	\$910.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), L. Wenzcel (PG&E) to perform walkthrough for Customer Care and Billings application.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Review topics to discuss during walkthroughs for systems: MDMS.	\$260.00	2.0	\$520.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/09/2020				
Hernandez, Jorge Jivan	Discussion with W. Kiprikui, B. Long (Deloitte) regarding IT audit status of interim testing.	\$260.00	0.5	\$130.00
Kamra, Akanksha	Discussion with S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Discussion with J. Hernandez, B. Long (Deloitte) regarding status of interim testing status.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E IT audit status.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), L. Wentzel (PG&E) to perform walkthrough for Customer Care and Billings application.	\$260.00	0.5	\$130.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$310.00	0.5	\$155.00
Martin, Blake	Draft of the journal entry testing planning memorandum.	\$260.00	3.5	\$910.00
Martin, Blake	Perform accounting research for examples of liabilities subject to compromise and going concern disclosures.	\$260.00	3.0	\$780.00
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Hamner, W. Meredith, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Hamner, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Close notes within the capitalized administrative and general expenses risk assessment memo.	\$260.00	0.5	\$130.00
Meredith, Wendy	Review updated 2020 audit budget.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review updated 2020 audit budget and actual hours.	\$410.00	0.5	\$205.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/09/2020				
Meredith, Wendy	Meet with B. Rice, M. Azebu (Deloitte) to discuss remote working impact on audit plan.	\$410.00	0.2	\$82.00
Meredith, Wendy	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Rice, Blake	Meet with W. Meredith, M. Azebu (Deloitte) to discuss remote working impact on audit plan.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with M. Azebu, B. Martin, J. Hamner, W. Meredith, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with M. Azebu, B. Martin, J. Hamner, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Continue to prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, S. Varshney, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with A. Kamra, S. Varshney, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with M. Azebu, B. Martin, B. Rice, J. Hamner, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with A. Kamra, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/10/2020				
Azebu, Matt	Discussion with B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Meet with K. Pickrell, S. Hunter, T. Ockels, E. Min (PG&E), W. Meredith, B. Rice, J. Allen, M. Luong (Deloitte), S. Legg, Z. Levine (Goldman Sachs), H. Coleman (Davis Polk) to discuss planned equity transaction.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Hernandez, W. Meredith, B. Rice, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with T. Ockels (PG&E), J. Hamner (Deloitte) regarding the company's congestion revenue rights balances.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on the audit planning memorandum.	\$190.00	2.0	\$380.00
Boyce, Kyle	Discussion with M. Azebu, B. Martin, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document information gained in walkthroughs with R. Stanley (PG&E) for testing over the review of the statement of purchased power.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with R. Stanley (PG&E), S. Varshney, P. Sharda, R. Singh, J. Hamner (Deloitte) regarding review of procurement controls.	\$190.00	1.5	\$285.00
Garrett, K.C.	Review 2020 audit materiality memo for concurrence	\$350.00	2.0	\$700.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E IT audit staffing and project plan.	\$350.00	0.5	\$175.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/10/2020				
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, J. Hernandez, W. Meredith, B. Rice, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$350.00	1.0	\$350.00
Gillam, Tim	Discussion with B. Long, W. Kipkirui, J. Hernandez, W. Meredith, B. Rice, M. Azebu, P. Giamanco (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$410.00	1.0	\$410.00
Hamner, Jack	Discussion with T. Ockels (PG&E), K. Boyce (Deloitte) regarding the company's congestion revenue rights balances.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with R. Stanley (PG&E), S. Varshney, P. Sharda, R. Singh, K. Boyce (Deloitte) regarding review of procurement controls.	\$260.00	1.5	\$390.00
Hamner, Jack	Address notes within the FY'2020 income statement scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Continue to address notes within the FY'2020 income statement scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with M. Azebu, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document risk assessment of SAP application modules.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), C. Schurmann, S. Kung, A. Fox (PG&E) to perform walkthrough for the Endur system.	\$260.00	1.5	\$390.00
Hernandez, Jorge Jivan	Discussion with P. Giamanco, B. Long, W. Kiprikui, W. Meredith, B. Rice, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/10/2020				
Kamra, Akanksha	Review responses for the questionnaires specific to audit plan.	\$310.00	2.0	\$620.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, J. Hernandez, W. Meredith, B. Rice, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), C. Schurmann, S. Kung, A. Fox (PG&E) to perform walkthrough for the Endur system.	\$260.00	1.5	\$390.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, J. Hernandez, W. Meredith, B. Rice, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$310.00	1.0	\$310.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E IT audit staffing and project plan.	\$310.00	0.5	\$155.00
Martin, Blake	Draft journal entry testing planning memorandum.	\$260.00	2.0	\$520.00
Martin, Blake	Discussion with M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Draft the Kincade accounting estimate risk assessment.	\$260.00	2.0	\$520.00
Martin, Blake	Close notes within the long term disability risk assessment memorandum.	\$260.00	1.5	\$390.00
Martin, Blake	Close notes within the capitalized administrative and general expenses risk assessment memo.	\$260.00	2.0	\$520.00
Meredith, Wendy	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Hernandez, B. Rice, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$410.00	1.0	\$410.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/10/2020				
Meredith, Wendy	Discussion with A. Pidgeon, J. Allen, T. Gillam, B. Rice, M. Azebu (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Hernandez, W. Meredith, M. Azebu, T. Gillam (Deloitte) regarding scoping of relevant accounting / information technology systems for 2020 audit.	\$260.00	1.0	\$260.00
Sharda, Pranshu	Discussion with R. Stanley (PG&E), S. Varshney, R. Singh, J. Hamner, K. Boyce (Deloitte) regarding review of procurement controls.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	2.5	\$525.00
Singh, Rohini	Review cash control activities associated with cash balance.	\$260.00	2.5	\$650.00
Singh, Rohini	Continue to review risks of material misstatements associated with cash and its disclosure.	\$260.00	1.5	\$390.00
Singh, Rohini	Review risks of material misstatements associated with cash and its disclosure.	\$260.00	0.5	\$130.00
Singh, Rohini	Discussion with R. Stanley (PG&E), S. Varshney, P. Sharda, J. Hamner, K. Boyce (Deloitte) regarding review of procurement controls.	\$260.00	1.5	\$390.00
Varshney, Swati	Discussion with R. Stanley (PG&E), P. Sharda, R. Singh, J. Hamner, K. Boyce (Deloitte) regarding review of procurement controls.	\$260.00	1.5	\$390.00
06/11/2020				
Allen, Jurnee	Prepare project plan for asset retirement obligation audit procedures.	\$210.00	1.0	\$210.00
Boyce, Kyle	Close notes on the planning memorandum.	\$190.00	1.0	\$190.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Boyce, Kyle	Document the team's fraud discussion in the fraud brainstorming workpaper.	\$190.00	3.0	\$570.00
Boyce, Kyle	Discussion with W. Meredith, J. Hamner, B. Martin, B. Rice (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with J. Hamner, B. Martin, B. Rice (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Martin, B. Rice, J. Hamner, H. Chopra, S. Varshney, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with J. Dinh (PG&E), J. Hamner, L. Schloetter (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$190.00	1.5	\$285.00
Boyce, Kyle	Update control testing workpaper over the electric rate review process for the company's billing system.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with P. Sharda, J. Hamner (Deloitte) regarding the electric procurement journal entry control.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.7	\$133.00
Chopra, Harshita	Summarize a brief description of the process of the accounting policies for payroll including the subsections: payroll expense, payroll tax as well as the payroll process.	\$190.00	1.0	\$190.00
Chopra, Harshita	Continue analyzing the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	0.3	\$57.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Chopra, Harshita	Discussion with B. Martin (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, B. Martin, B. Rice (Deloitte) regarding the potential adjustment report/ management override related controls work and timing.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with B. Martin, B. Rice, J. Hamner, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E IT audit budget and project plan.	\$350.00	1.0	\$350.00
Hamner, Jack	Discussion with J. Dinh (PG&E), K. Boyce, L. Schloetter (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$260.00	1.5	\$390.00
Hamner, Jack	Address notes within the FY'2020 income statement scoping workpaper.	\$260.00	2.5	\$650.00
Hamner, Jack	Discussion with B. Martin, B. Rice, H. Chopra, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Hamner, Jack	Discussion with W. Meredith, B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with P. Sharda, K. Boyce (Deloitte) regarding the electric procurement journal entry control.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 balance sheet scoping workpaper.	\$260.00	3.5	\$910.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), C. Schurmann, S. Kung, A. Fox (PG&E) regarding walkthrough for the Endur system.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), J. Holmes, S. Skrikanth (PG&E) regarding walkthrough for SAP module application.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Create sample selection for change management control testing for Endur and SAP module systems.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Resolve Deloitte Connect issue regarding PG&E contacts.	\$260.00	1.0	\$260.00
Kamra, Akanksha	Discussion with S. Varshney, H. Chopra, B. Martin, B. Rice (Deloitte) regarding the potential adjustment report/ management override related controls work and timing.	\$310.00	0.5	\$155.00
Kamra, Akanksha	Discussion with S. Varshney, H. Chopra (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the SOX IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), C. Schurmann, S. Kung, A. Fox (PG&E) regarding walkthrough for the Endur system.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), J. Holmes, S. Skrikanth (PG&E) regarding walkthrough for meter read system application.	\$260.00	2.0	\$520.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E IT audit budget and project plan.	\$310.00	1.0	\$310.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the SOX IT audit.	\$310.00	0.5	\$155.00
Martin, Blake	Discussion with A. Kamra, S. Varshney, H. Chopra, B. Rice (Deloitte) regarding the potential adjustment report/ management override related controls work and timing.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with W. Meredith, J. Hamner, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with J. Hamner, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with B. Rice, J. Hamner, H. Chopra, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Draft the Kincade accounting estimate risk assessment.	\$260.00	5.5	\$1,430.00
Martin, Blake	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Meredith, Wendy	Discussion with J. Hamner, B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Meredith, Wendy	Meet with J. Garboden, S. Hunter, P. Ong, M. Gilbert, L. Tran (PG&E), B. Rice (Deloitte) to discuss audit status, status of bankruptcy emergence and new Oakland lease accounting.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Rice, Blake	Discussion with A. Kamra, S. Varshney, H. Chopra, B. Martin (Deloitte) regarding the potential adjustment report/ management override related controls work and timing.	\$260.00	0.5	\$130.00
Rice, Blake	Meet with J. Garboden, S. Hunter, P. Ong, M. Gilbert, L. Tran (PG&E), W. Meredith (Deloitte) to discuss audit status, status of bankruptcy emergence and new Oakland lease accounting.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with W. Meredith, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, J. Hamner, H. Chopra, S. Varshney, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with J. Dinh (PG&E), K. Boyce, J. Hamner (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Discussion with B. Martin, B. Rice, J. Hamner, H. Chopra, S. Varshney, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with J. Hamner, K. Boyce (Deloitte) regarding the electric procurement journal entry control.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with A. Kamra, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with B. Martin, B. Rice, J. Hamner, H. Chopra, P. Sharda, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/11/2020				
Varshney, Swati	Discussion with A. Kamra, H. Chopra, B. Martin, B. Rice (Deloitte) regarding the potential adjustment report/ management override related controls work and timing.	\$260.00	0.5	\$130.00
06/12/2020				
Allen, Jurnee	Prepare pension specialist scoping memo to identify scope of actuarial specialist procedures for current year audit and preliminary risk assessment.	\$210.00	4.0	\$840.00
Azebu, Matt	Review risk assessment related to price risk management instruments (derivative accounting treatment)	\$260.00	1.5	\$390.00
Boyce, Kyle	Discussion with D. Barry (PG&E), J. Hamner (Deloitte) regarding the regulatory data inventory workbook.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with J. Hamner, B. Martin, B. Rice (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with A. Gong, R. Gomez (PG&E), J. Hamner (Deloitte) regarding the reconciliation of two databases used (CITSS and ENDUR) in the green house gas department.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document the design and implementation of the electric rate review control for the meter to cash billings section.	\$190.00	3.5	\$665.00
Boyce, Kyle	Continue to document design and implementation testing for meter to cash billings control.	\$190.00	2.5	\$475.00
Chopra, Harshita	Discussion with R. Singh (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Continue analyzing the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/12/2020				
Chopra, Harshita	Discussion with S. Varshney, R. Singh, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Hamner, Jack	Discussion with B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Meeting with M. Azebu (Deloitte) to discuss risk assessment considerations for the company's Wildfire Insurance fund account balances.	\$260.00	1.0	\$260.00
Hamner, Jack	Address notes within the FY'2020 income statement scoping workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with A. Gong, R. Gomez (PG&E), K. Boyce (Deloitte) regarding the reconciliation of two databases used (CITSS and ENDUR) in the green house gas department.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with D. Barry (PG&E), K. Boyce (Deloitte) regarding the regulatory data inventory workbook.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Document workpaper for Endur application interim testing.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Continue documenting workpaper for Endur application interim testing.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Prepare topics to discuss during walkthroughs for systems: powerplan & revenue reporting.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Discussion with W. Kiprikui, B. Long (Deloitte) regarding audit internal status.	\$260.00	0.5	\$130.00
Kamra, Akanksha	Review responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$310.00	2.0	\$620.00
Kipkirui, Winnie	Discussion with J. Hernandez, B. Long (Deloitte) regarding audit internal status.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/12/2020				
Long, Brittany	Discussion with W. Kipkirui, J. Hernandez (Deloitte) regarding audit internal status.	\$310.00	0.5	\$155.00
Martin, Blake	Discussion with J. Hamner, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement program of the entity.	\$210.00	2.2	\$462.00
Sharda, Pranshu	Discussion with S. Varshney, H. Chopra, R. Singh (Deloitte) regarding workpaper priorities.	\$210.00	0.8	\$168.00
Singh, Rohini	Analyze the entity level controls to assess whether they are implemented.	\$260.00	2.5	\$650.00
Singh, Rohini	Discussion with S. Varshney, H. Chopra, P. Sharda (Deloitte) regarding workpaper priorities.	\$260.00	1.0	\$260.00
Singh, Rohini	Review the entity level controls to assess whether they are implemented.	\$260.00	1.5	\$390.00
Singh, Rohini	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with H. Chopra, R. Singh, P. Sharda (Deloitte) regarding workpaper priorities.	\$260.00	1.0	\$260.00
Yuen, Jennifer	Review tax planning memo for FY20 audit.	\$260.00	1.3	\$338.00
06/15/2020				
Allen, Jurnee	Address notes on specialist memo.	\$210.00	0.5	\$105.00
Azebu, Matt	Discussion with E. Brown, J. Hamner, B. Martin, B. Rice (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/15/2020				
Brown, Erin	Discussion with J. Hamner, B. Martin, M. Azebu, B. Rice (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform tie out procedures over the company's most recent comfort letter.	\$190.00	3.0	\$570.00
Brown, Erin	Document use of audit specialists in the current year.	\$190.00	2.5	\$475.00
Brown, Erin	Address notes for unbilled revenue risk assessment documentation.	\$190.00	1.0	\$190.00
Brown, Erin	Address notes for property tax risk assessment documentation.	\$190.00	1.5	\$285.00
Chopra, Harshita	Prepare a flowchart for the process and controls relating to the cash.	\$190.00	1.0	\$190.00
Chopra, Harshita	Summarize a brief description of the following accounts associated with the treasury process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$190.00	0.5	\$95.00
Chopra, Harshita	Prepare the control design and implementation on controls related to cash.	\$190.00	3.0	\$570.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Continue to prepare the control design and implementation on controls related to cash.	\$190.00	3.0	\$570.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with R. Singh, P. Sharda (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Donahue, Nona	Call with J. Fitzgerald, J. Yuen (Deloitte) regarding planning for Q2 and year-end.	\$410.00	0.5	\$205.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/15/2020				
Fitzgerald, Jeff	Call with J. Yuen, N. Donahue (Deloitte) regarding planning for Q2 and year-end.	\$350.00	0.5	\$175.00
Hamner, Jack	Address notes in the FY'2020 income statement scoping workpaper.	\$260.00	2.0	\$520.00
Hamner, Jack	Continue to address notes in the FY'2020 balance sheet scoping workpaper.	\$260.00	2.0	\$520.00
Hamner, Jack	Discussion with E. Brown, B. Martin, M. Azebu, B. Rice (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Martin, B. Rice (Deloitte) regarding workpaper priorities and approach for the next month.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes in the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Document working papers for changes in interim testing approaches.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Upload PBCs for Powerplan control testing to Deloitte Connect .	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Review PBCs received for Endur's control testing.	\$260.00	1.5	\$390.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), P. Tipirneni (PG&E) regarding the walkthrough for the Powerplan application.	\$260.00	1.5	\$390.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), M. McKinney (PG&E) regarding walkthrough for advanced billings system application.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Prepare for Ariba walkthrough by reviewing data obtained for interim testing.	\$260.00	1.6	\$416.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), M. McKinney (PG&E) regarding walkthrough for advanced billings system application.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/15/2020				
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), P. Tipirneni (PG&E) regarding the walkthrough for the Powerplan application.	\$260.00	1.5	\$390.00
Martin, Blake	Discussion with J. Hamner, B. Rice (Deloitte) regarding workpaper priorities and approach for the next month.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with E. Brown, J. Hamner, M. Azebu, B. Rice (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss notes on accounting memo related to noteholder restructuring support agreement.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with J. Hamner, B. Martin (Deloitte) regarding workpaper priorities and approach for the next month.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with E. Brown, J. Hamner, B. Martin, M. Azebu (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to GHG procurement control of the entity.	\$210.00	1.5	\$315.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement control of the entity.	\$210.00	2.5	\$525.00
Sharda, Pranshu	Discussion with R. Singh, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Singh, Rohini	Discussion with P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Singh, Rohini	Review design and implementation of code of conduct controls within the entity level controls.	\$260.00	2.5	\$650.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/15/2020				
Singh, Rohini	Review design and implementation of compliance and ethics helpline controls within the entity level controls.	\$260.00	2.5	\$650.00
Singh, Rohini	Review design and implementation of customer complaints redressal controls within the entity level controls.	\$260.00	2.5	\$650.00
Yuen, Jennifer	Call with J. Fitzgerald, N. Donahue (Deloitte) regarding planning for Q2 and year-end.	\$260.00	1.5	\$390.00
Yuen, Jennifer	Prepare the PG&E tax planning memo.	\$260.00	2.5	\$650.00
06/16/2020				
Azebu, Matt	Discussion with E. Brown, J. Hamner, B. Martin, B. Rice, L. Schloetter (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Rice, B. Martin, H. Chopra, S. Varshney, P. Sharda, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Martin, B. Rice, W. Meredith, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Continue to review memo summarizing planned approach to test journal entries for risk of management override	\$260.00	1.5	\$390.00
Azebu, Matt	Review consultation memo for approach to testing journal entries for risk of management override of controls	\$260.00	2.5	\$650.00
Brown, Erin	Document use of audit specialists in the current year.	\$190.00	3.5	\$665.00
Brown, Erin	Continue to document use of audit specialists in the current year.	\$190.00	2.0	\$380.00
Brown, Erin	Discussion with J. Hamner, B. Martin, M. Azebu, B. Rice, L. Schloetter (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Brown, Erin	Discussion with B. Martin, B. Rice, W. Meredith, M. Azebu, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, B. Martin, H. Chopra, S. Varshney, P. Sharda, M. Azebu, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Martin, B. Rice (Deloitte) in regards to the preparation of management override and journal entry interim testing plan.	\$190.00	1.0	\$190.00
Chopra, Harshita	Meeting with R. Singh, J. Hamner (Deloitte) to discuss cash control processes and outstanding questions to same.	\$190.00	0.7	\$133.00
Chopra, Harshita	Discussion with R. Singh (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with B. Rice, B. Martin, S. Varshney, P. Sharda, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$190.00	1.0	\$190.00
Donahue, Nona	Meeting with J. Yuen, J. Fitzgerald, K. Gerstel, M. Luong (Deloitte) to discuss bankruptcy emergence and amended backstop agreement.	\$410.00	0.5	\$205.00
Fitzgerald, Jeff	Meeting with J. Yuen, N. Donahue, K. Gerstel, M. Luong (Deloitte) to discuss bankruptcy emergence and amended backstop agreement.	\$350.00	0.5	\$175.00
Fitzgerald, Jeff	Review the PG&E prior quarter and audit files to become familiar with the engagement.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Meeting with W. Kipkirui, J. Hernandez (Deloitte) to discuss the current status of the SOX IT audit.	\$350.00	0.5	\$175.00
Hamner, Jack	Review the environmental remediation liability accrual risk assessment memorandum.	\$260.00	2.0	\$520.00
Hamner, Jack	Meeting with R. Singh, H. Chopra (Deloitte) to discuss cash control processes and outstanding questions to same.	\$260.00	0.7	\$182.00
Hamner, Jack	Meeting with W. Meredith, B. Rice (Deloitte) to discuss balance sheet risk assessment considerations for FY'20.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes in the FY'2020 balance sheet scoping workpaper.	\$260.00	2.8	\$728.00
Hamner, Jack	Discussion with B. Rice, B. Martin, H. Chopra, S. Varshney, P. Sharda, M. Azebu, E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Martin, B. Rice, W. Meredith, M. Azebu, E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Hamner, Jack	Discussion with E. Brown, B. Martin, M. Azebu, B. Rice, L. Schloetter (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Meeting with P. Sharda (Deloitte) to discuss procurement control processes for FY20 testing approach.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte) to discuss the advisory tracker and assignment of test of controls.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Plan for Ariba walkthrough.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Plan for Oracle database Linux/Unix and walkthrough.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the current status of the SOX IT audit.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), M. McKinney (PG&E) regarding walkthrough for advanced billings system application.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte) to discuss the internal status of the SOX IT audit.	\$260.00	0.5	\$130.00
Kamra, Akanksha	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Meeting with P. Giamanco, J. Hernandez (Deloitte) to discuss the current status of the SOX IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with F.S. Yap, B. Long, B. Rice (Deloitte) to discuss the IT risk assessment follow up inquiries.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte) to discuss the internal status of the SOX IT audit.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Kipkirui, Winnie	Walkthrough and review of customer care and billings application and data obtained for the FY'20 internal audit IT interim testing.	\$260.00	1.8	\$468.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte) to discuss the advisory tracker and assignment of test of controls.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), M. McKinney (PG&E) regarding walkthrough for advanced billings system application.	\$260.00	0.5	\$130.00
Long, Brittany	Meeting with W. Kipkirui, F.S. Yap, B. Rice (Deloitte) to discuss the IT risk assessment follow up inquiries.	\$310.00	0.5	\$155.00
Martin, Blake	Draft the nuclear decommissioning trust standalone audit project plan.	\$260.00	2.0	\$520.00
Martin, Blake	Draft the nuclear decommissioning trust standalone audit project support request listing within Deloitte Connect.	\$260.00	2.0	\$520.00
Martin, Blake	Discussion with E. Brown, B. Rice (Deloitte) in regards to the preparation of management override and journal entry interim testing plan.	\$260.00	1.0	\$260.00
Martin, Blake	Discussion with E. Brown, J. Hamner, M. Azebu, B. Rice, L. Schloetter (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with B. Rice, H. Chopra, S. Varshney, P. Sharda, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with B. Rice, W. Meredith, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Review audit planning memo.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review audit risk assessment workpapers.	\$410.00	0.5	\$205.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Meredith, Wendy	Meeting with B. Rice, J. Hamner (Deloitte) to discuss balance sheet risk assessment considerations for FY'20.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Martin, B. Rice, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$410.00	0.5	\$205.00
Meredith, Wendy	Continue to review audit risk assessment workpapers.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with E. Brown, B. Martin (Deloitte) in regards to the preparation of management override and journal entry interim testing plan.	\$260.00	1.0	\$260.00
Rice, Blake	Meeting with W. Kipkirui, F.S. Yap, B. Long (Deloitte) to discuss the IT risk assessment follow up inquiries.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with W. Meredith, J. Hamner (Deloitte) to discuss balance sheet risk assessment considerations for FY'20.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, W. Meredith, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, H. Chopra, S. Varshney, P. Sharda, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with E. Brown, J. Hamner, B. Martin, M. Azebu, L. Schloetter (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with E. Brown, J. Hamner, B. Martin, M. Azebu, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to Green house gas control of the entity.	\$210.00	1.0	\$210.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Sharda, Pranshu	Meeting with J. Hamner (Deloitte) to discuss procurement control processes.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with B. Rice, B. Martin, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement control of the entity.	\$210.00	2.5	\$525.00
Sharda, Pranshu	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$210.00	1.0	\$210.00
Singh, Rohini	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Singh, Rohini	Meeting with H. Chopra, J. Hamner (Deloitte) to discuss cash control processes and outstanding questions to same.	\$260.00	0.7	\$182.00
Singh, Rohini	Review design and implementation of cash control activities.	\$260.00	1.0	\$260.00
Singh, Rohini	Review risks of material misstatement associated with cash balance and identifying the controls to address identified risks and plan testing steps.	\$260.00	2.5	\$650.00
Singh, Rohini	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	1.0	\$260.00
Varshney, Swati	Discussion with B. Rice, B. Martin, H. Chopra, P. Sharda, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/16/2020				
Varshney, Swati	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	1.0	\$260.00
Varshney, Swati	Review pension benefit plan-life risk assessment and its considerations.	\$260.00	1.0	\$260.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with cash and its disclosure, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Meeting with W. Kipkirui, B. Long, B. Rice (Deloitte) to discuss the IT risk assessment follow up inquiries.	\$190.00	0.5	\$95.00
Yap, Fui Sim	Meeting with W. Kipkirui, J. Hernandez (Deloitte) to discuss the advisory tracker and assignment of test of controls.	\$190.00	0.5	\$95.00
06/17/2020				
Azebu, Matt	Discussion with E. Brown, J. Hamner, B. Martin, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Brown, Erin	Discussion with J. Hamner, B. Martin, M. Azebu, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document use of audit specialists in the current year.	\$190.00	2.5	\$475.00
Brown, Erin	Document risk assessment over PG&E's environmental obligations.	\$190.00	2.0	\$380.00
Brown, Erin	Address notes for postretirement benefits risk assessment memos.	\$190.00	2.5	\$475.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/17/2020				
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, R. Singh (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Fazil, Mohamed	Call with I. Kakarla, R. Garza, T. Nguyen (PG&E), S. Nambiar (Deloitte) regarding extraction to scripts to be run on ACTT(Deloitte owned control testing tool).	\$260.00	1.5	\$390.00
Fitzgerald, Jeff	Review the PG&E prior quarter and audit files in order to become familiar with engagement.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss PG&E IT audit status and project expectations.	\$350.00	0.5	\$175.00
Hamner, Jack	Address notes in the FY'2020 income statement scoping workpaper.	\$260.00	2.5	\$650.00
Hamner, Jack	Discussion with E. Brown, B. Martin, M. Azebu, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes in the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte), S. Campbell, C. Marquez (PG&E) to perform walkthrough for Ariba application.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), L. Wentzel (PG&E) to perform walkthrough for customer care and billings application.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Continue documenting working papers for testing changes approved and tested controls.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Upload to Deloitte Connect PBCs for Ariba controls testing.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Plan for SAP module walkthrough.	\$260.00	1.5	\$390.00
Kamra, Akanksha	Review risk assessment related to the pension benefit obligation, related assets and disclosures.	\$310.00	3.0	\$930.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/17/2020				
Kamra, Akanksha	Discussion with S. Varshney, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Prepare Oracle database walkthrough and review internal audit database listing for samples selection.	\$260.00	1.4	\$364.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), L. Wentzel (PG&E) to perform walkthrough for customer care and billings application.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte), S. Campbell, C. Marquez (PG&E) to perform walkthrough for Ariba application.	\$260.00	2.0	\$520.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss PG&E IT audit status and project expectations.	\$310.00	0.5	\$155.00
Martin, Blake	Discussion with E. Brown, J. Hamner, M. Azebu, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss audit status of planning items.	\$410.00	0.5	\$205.00
Nambiar, Sachin	Call with I. Kakarla, R. Garza, T. Nguyen (PG&E), M. Fazil (Deloitte) regarding extraction to scripts to be run on ACTT(Deloitte owned control testing tool).	\$210.00	1.5	\$315.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss audit status of planning items.	\$260.00	0.5	\$130.00
Rice, Blake	Meet with H. Weintraub, A. Capelle, B. Wong (PG&E), W. Meredith (Deloitte) to discuss status of outstanding legal matters for subsequent events inquiry.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with E. Brown, J. Hamner, B. Martin, M. Azebu (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Singh, Rohini	Review design and implementation of cash control activities.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/17/2020				
Singh, Rohini	Prepare independence check request for 11 new board of directors appointed.	\$260.00	2.5	\$650.00
Singh, Rohini	Discussion with A. Kamra, S. Varshney, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Singh, Rohini	Review design and implementation of fraud risk controls within the entity level controls.	\$260.00	2.5	\$650.00
Singh, Rohini	Continue to review design and implementation of fraud risk controls within the entity level controls.	\$260.00	1.0	\$260.00
Varshney, Swati	Discussion with A. Kamra, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Meeting (partial) with J. Hernandez, W. Kipkirui (Deloitte), S. Campbell, C. Marquez (PG&E) to perform walkthrough for Ariba application.	\$190.00	1.0	\$190.00
Yuen, Jennifer	Prepare PG&E planning memo.	\$260.00	1.0	\$260.00
06/18/2020				
Azebu, Matt	Discussion with B. Martin, B. Rice, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Brown, Erin	Discussion with J. Hamner, B. Martin (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Martin, H. Chopra, S. Varshney, P. Sharda, R. Singh, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Martin, B. Rice, M. Azebu, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk assessment over PG&E's environmental obligations.	\$190.00	2.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/18/2020				
Brown, Erin	Address notes regarding risk assessment procedures with regards to the amounts due to customers line item.	\$190.00	0.5	\$95.00
Brown, Erin	Address notes for postretirement benefits and life Insurance risk assessment memos.	\$190.00	2.5	\$475.00
Bush, Amber	Perform National Office review of FY'20 materiality.	\$350.00	3.0	\$1,050.00
Chopra, Harshita	Prepare analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with B. Martin, S. Varshney, P. Sharda, R. Singh, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with R. Singh, P. Sharda (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	1.0	\$190.00
Fitzgerald, Jeff	Review the PG&E prior quarter and audit files in advance of quarter 2 review procedures.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Review PG&E IT audit budget and project plan for 2020.	\$350.00	0.5	\$175.00
Hamner, Jack	Address notes in the FY'2020 income statement scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with B. Martin, B. Rice, M. Azebu, E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Martin, H. Chopra, S. Varshney, P. Sharda, R. Singh, E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with E. Brown, B. Martin (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/18/2020				
Hamner, Jack	Continue to address notes in the FY'2020 income statement scoping workpaper.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte), L. DeAnda, R. Respicio, G. Ghorpade (PG&E) to perform a walkthrough for SAP module for the FY20 SOX IT audit.	\$260.00	1.2	\$312.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), L. Wentzel (PG&E) to perform walkthrough for customer care and billings application.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Continue documenting working papers for testing meter read system controls.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Review PBCs support received for customer care and billings' control testing.	\$260.00	1.5	\$390.00
Kamra, Akanksha	Review risk assessment related to the pension benefit obligation, related assets and disclosures.	\$310.00	3.0	\$930.00
Kipkirui, Winnie	Prepare Linux/Unix walkthrough and review of data for interim testing for FY'20 testing.	\$260.00	2.7	\$702.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), L. Wentzel (PG&E) to perform walkthrough for customer care and billings application.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte), L. DeAnda, R. Respicio, G. Ghorpade (PG&E) to perform a walkthrough for SAP module for the FY20 internal audit IT audit.	\$260.00	1.2	\$312.00
Martin, Blake	Discussion with R. Tirado (PG&E), S. Varshney, R. Singh (Deloitte) to walkthrough the Dolphin approval tables maintenance quarterly control.	\$260.00	0.5	\$130.00
Martin, Blake	Draft the Q2'20 project plan.	\$260.00	2.0	\$520.00
Martin, Blake	Discussion with E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/18/2020				
Martin, Blake	Discussion with H. Chopra, S. Varshney, P. Sharda, R. Singh, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with B. Rice, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Nambiar, Sachin	Process ACTT (Automated control testing tool) outputs for SAP BW (Business warehouse), GRC (Governance, risk & compliance) and BPC (Business process and consolidation) systems.	\$210.00	7.0	\$1,470.00
Rice, Blake	Discussion with B. Martin, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Assess the impact of Covid-19 on audit execution.	\$210.00	1.0	\$210.00
Sharda, Pranshu	Discussion with B. Martin, H. Chopra, S. Varshney, R. Singh, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	0.5	\$105.00
Sharda, Pranshu	Discussion with R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	1.0	\$210.00
Singh, Rohini	Discussion with R. Tirado (PG&E), B. Martin, S. Varshney (Deloitte) to walkthrough the Dolphin approval tables maintenance quarterly control.	\$260.00	0.5	\$130.00
Singh, Rohini	Discussion with B. Martin, H. Chopra, S. Varshney, P. Sharda, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Singh, Rohini	Discussion with P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/18/2020				
Singh, Rohini	Analyze design and implementation of Human resource policy controls within the entity level controls.	\$260.00	1.0	\$260.00
Singh, Rohini	Review design and implementation of Dolphin approval tables maintenance quarterly control.	\$260.00	1.5	\$390.00
Singh, Rohini	Analyze design and implementation of Dolphin approval tables maintenance quarterly control.	\$260.00	2.5	\$650.00
Varshney, Swati	Discussion with R. Tirado (PG&E), B. Martin, R. Singh (Deloitte) to walkthrough the Dolphin approval tables maintenance quarterly control.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with B. Martin, H. Chopra, P. Sharda, R. Singh, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Password Settings control for OIM workpaper - review data obtained from OIM walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Document the design and implementation section for password settings control for SAP module workpaper.	\$190.00	3.0	\$570.00
Yap, Fui Sim	Meeting with W. Kipkirui, J. Hernandez (Deloitte), L. DeAnda, R. Respicio, G. Ghorpade (PG&E) to perform a walkthrough for SAP module for the FY20 internal audit IT audit.	\$190.00	1.2	\$228.00
06/19/2020				
Allen, Jurnee	Discussion with T. Joseph, W. Meredith, B. Rice, J. Potts, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$210.00	0.5	\$105.00
Allen, Jurnee	Address notes on pension risk assessment.	\$210.00	1.0	\$210.00
Azebu, Matt	Review risk assessment for price risk management.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/19/2020				
Brown, Erin	Discussion with J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform audit project planning procedures for review of 2nd quarter filing.	\$190.00	2.0	\$380.00
Brown, Erin	Address risks of material misstatements over the company's journal entry controls.	\$190.00	2.0	\$380.00
Brown, Erin	Assess the process flow diagram for the company's journal entry controls.	\$190.00	2.0	\$380.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with S. Varshney, R. Singh, P. Sharda (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	1.0	\$190.00
Fogarty, Ellen	Discussion with J. Allen, T. Joseph, W. Meredith, B. Rice, J. Potts (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$350.00	0.5	\$175.00
Fogarty, Ellen	Prepare for internal call regarding scoping pension risk assessment and procedures for 2020 audit.	\$350.00	0.4	\$140.00
Giamanco, Patrick	Review IT audit project plan and budget.	\$350.00	0.5	\$175.00
Hamner, Jack	Meeting with A Christakis (PG&E) to discuss the payroll variance report for payroll controls testing.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes in the FY'2020 income statement scoping workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Address notes in the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/19/2020				
Hamner, Jack	Discussion with E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document working papers for testing SAP module controls.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Upload Deloitte Connect PBCs for Oracle database and Linux/Unix controls testing.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte), S. Gilliam, A. K. Samawar, C. Orugonda, S. Gathwala (PG&E) to perform a walkthrough for Oracle database for the FY20 SOX IT audit.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), S. Rajabi, P. Shah, A. Biswas, G. Puttagumpala (PG&E) to perform a walkthrough for Linux/Unix for the FY20 SOX IT audit.	\$260.00	1.5	\$390.00
Joseph, Treesa	Prepare for discussion with J. Allen, W. Meredith, B. Rice, J. Potts, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$350.00	0.5	\$175.00
Joseph, Treesa	Discussion with J. Allen, W. Meredith, B. Rice, J. Potts, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$350.00	0.5	\$175.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), S. Rajabi, P. Shah, A. Biswas, G. Puttagumpala (PG&E) to perform a walkthrough for Linux/Unix for the FY20 SOX IT audit.	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte), S. Gilliam, A. K. Samawar, C. Orugonda, S. Gathwala (PG&E) to perform a walkthrough for Oracle database for the FY20 SOX IT audit.	\$260.00	1.7	\$442.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/19/2020				
Meredith, Wendy	Discussion with J. Allen, T. Joseph, B. Rice, J. Potts, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$410.00	0.5	\$205.00
Nambiar, Sachin	Prepare testing for Business Warehouse system -interim testing.	\$210.00	1.0	\$210.00
Potts, John	Discussion with J. Allen, T. Joseph, W. Meredith, B. Rice, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with J. Allen, T. Joseph, W. Meredith, J. Potts, E. Fogarty (Deloitte) regarding scoping pension risk assessment and procedures for 2020 audit.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Discussion with S. Varshney, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	1.0	\$210.00
Sharda, Pranshu	Prepare the control design and implementation on controls related to procurement control of the entity.	\$210.00	1.5	\$315.00
Singh, Rohini	Review design and implementation of board of directors entity level controls.	\$260.00	2.5	\$650.00
Singh, Rohini	Discussion with S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	1.0	\$260.00
Singh, Rohini	Analyze design and implementation of Human resource policy controls and board of directors within the entity level controls.	\$260.00	2.5	\$650.00
Varshney, Swati	Discussion with R. Singh, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review procurement controls implemented by the company to assess if design is implemented.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/19/2020				
Varshney, Swati	Review procurement risk assessment for natural gas and electric, along with identifying its controls and substantive procedures.	\$260.00	3.0	\$780.00
Yap, Fui Sim	New user access control for Advanced Billings System workpaper - review data obtained from Advanced Billings System walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Terminations control for advanced billings system, Ariba, Meter read systems - Review data obtained from OIM walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Document the design and implementation section for new user access control for advanced billings system workpaper.	\$190.00	3.0	\$570.00
Yap, Fui Sim	Meeting with W. Kipkirui, J. Hernandez (Deloitte), S. Gilliam, A. K. Samawar, C. Orugonda, S. Gathwala (PG&E) to perform a walkthrough for Oracle database for the FY20 SOX IT audit.	\$190.00	1.7	\$323.00
06/21/2020				
Meredith, Wendy	Review scoping workpaper to assess financial statement significant accounts.	\$410.00	1.0	\$410.00
Meredith, Wendy	Review audit risk assessment workpapers.	\$410.00	0.5	\$205.00
Meredith, Wendy	Continue to review scoping workpaper to assess financial statement significant accounts.	\$410.00	0.5	\$205.00
06/22/2020				
Azebu, Matt	Discussion with M. Dean, T. Ockels (PG&E), J. Hamner, K. Boyce (Deloitte) with regards to the forward price curves that risk uses to value its Level III purchased power agreements.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/22/2020				
Boyce, Kyle	Discussion with M. Dean, T. Ockels (PG&E), J. Hamner, M. Azebu (Deloitte) with regards to the forward price curves that risk uses to value its Level III purchased power agreements.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes for the price risk management risk assessment memorandum.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with J. Hamner, E. Brown, B. Rice (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with N. Nguyen, J. Dinh (PG&E), J. Hamner (Deloitte) regarding the review of the over the daily high bill reports for electric meter to cash bills.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the workpaper for testing over the electric high bill review control.	\$190.00	2.5	\$475.00
Boyce, Kyle	Retrieve advanced billings solution screenshots for automated control testing.	\$190.00	1.5	\$285.00
Brown, Erin	Discussion with J. Hamner, B. Rice, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform risk assessment procedures for the company's regulatory assets/liabilities account balance.	\$190.00	2.0	\$380.00
Brown, Erin	Continue to perform risk assessment procedures for the company's regulatory assets/liabilities account balance.	\$190.00	2.0	\$380.00
Brown, Erin	Address notes for risk assessment documentation of the amounts due to customers account balance.	\$190.00	1.0	\$190.00
Brown, Erin	Address notes for risk assessment documentation of the post-retirement life insurance account balance.	\$190.00	1.0	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/22/2020				
Chopra, Harshita	Discussion with J. Hamner (Deloitte) regarding risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	3.0	\$570.00
Chopra, Harshita	Continue to prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with S. Varshney, R. Singh, P. Sharda (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Donahue, Nona	Meeting with J. Fitzgerald, J. Yuen, K. Gerstel, M. Luong, C. Barton, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$410.00	0.6	\$246.00
Donahue, Nona	Call with M. Luong (Deloitte) to discuss updates to tax information request for Q2 audit.	\$410.00	0.4	\$164.00
Fazil, Mohamed	Review SAP application risk assessment with R. Garza, T. Nguyen, U. Ghanta (PG&E)	\$260.00	3.0	\$780.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, J. Hernandez, F.S. Yap (Deloitte) regarding advisory status updates.	\$350.00	0.5	\$175.00
Hamner, Jack	Discussion with M. Dean, T. Ockels (PG&E), M. Azebu, K. Boyce (Deloitte) with regards to the forward price curves that risk uses to value its Level III purchased power agreements.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 income statement scoping workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Discussion with E. Brown (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/22/2020				
Hamner, Jack	Discussion with E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with N. Nguyen, J. Dinh (PG&E), K. Boyce (Deloitte) regarding the review of the over the daily high bill reports for electric meter to cash bills.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document testing of controls for advanced billings system and revenue reporting.	\$260.00	1.2	\$312.00
Hernandez, Jorge Jivan	Document controls testing for SAP module and advanced billings system.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Confirm sample servers strategy and upload testing scripts for Linux Servers to Deloitte Connect.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Continue documenting controls testing for SAP module and advanced billings system.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, B. Long, F.S.Yap (Deloitte), P. Tipirneni (PG&E) to perform a walkthrough for revenue reporting application for the FY20 SOX IT audit.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with P. Giamanco, W. Kipkirui, B. Long, F.S. Yap (Deloitte) regarding advisory status updates.	\$260.00	0.5	\$130.00
Kamra, Akanksha	Review the risk assessment related to the worker's compensation account balances and related disclosures.	\$310.00	3.0	\$930.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, J. Hernandez, F.S. Yap (Deloitte) regarding advisory status updates.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the advisory workpaper tracker and timelines scheduled for review.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/22/2020				
Kipkirui, Winnie	Document general IT control risk assessment worksheet.	\$260.00	2.5	\$650.00
Kipkirui, Winnie	Meeting with B. Long, J. Hernandez, F.S.Yap (Deloitte), P. Tipirneni (PG&E) to perform a walkthrough for revenue reporting application for the FY20 SOX IT audit.	\$260.00	0.5	\$130.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the advisory workpaper tracker and timelines scheduled for review.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with W. Kipkirui, J. Hernandez, F.S.Yap (Deloitte), P. Tipirneni (PG&E) to perform a walkthrough for revenue reporting application for the FY20 internal audit IT audit.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, J. Hernandez, F.S. Yap (Deloitte) regarding advisory status updates.	\$310.00	0.5	\$155.00
Nambiar, Sachin	Prepare sheet for controls in ECC (ERP Central Component) system.	\$210.00	3.0	\$630.00
Nambiar, Sachin	Complete testing with independent strategy on control to test passwords.	\$210.00	6.0	\$1,260.00
Rice, Blake	Discussion with J. Hamner, E. Brown, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Document the procedures performed relating to minutes of meetings of board of directors and the agendas.	\$210.00	2.5	\$525.00
Sharda, Pranshu	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$210.00	1.0	\$210.00
Sharda, Pranshu	Discussion with S. Varshney, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	0.5	\$105.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/22/2020				
Singh, Rohini	Discussion with S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review risk assessment of electric and gas procurement, assessing various procedures and controls attached to those risks.	\$260.00	3.0	\$780.00
Varshney, Swati	Discussion with R. Singh, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Meeting with W. Kipkirui, B. Long, J. Hernandez (Deloitte), P. Tipirneni (PG&E) to perform a walkthrough for revenue reporting application for the FY20 SOX IT audit.	\$190.00	0.5	\$95.00
Yap, Fui Sim	Meeting with P. Giamanco, W. Kipkirui, B. Long, J. Hernandez (Deloitte) regarding advisory status updates.	\$190.00	0.5	\$95.00
Yap, Fui Sim	Document the design and implementation section for new user access control for Ariba workpaper.	\$190.00	2.5	\$475.00
06/23/2020				
Allen, Jurnee	Continue to address notes on pension specialist scoping memo.	\$210.00	0.5	\$105.00
Azebu, Matt	Discussion with W. Meredith, B. Martin, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Martin, B. Rice, E. Brown, S. Varshney, H. Chopra, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) with regards to price risk management risk assessment memorandum.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on the price risk management risk assessment memorandum.	\$190.00	2.0	\$380.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/23/2020				
Boyce, Kyle	Discussion with B. Martin, B. Rice, E. Brown, S. Varshney, H. Chopra, J. Hamner, M. Azebu (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with W. Meredith, B. Martin, B. Rice, E. Brown, J. Hamner, M. Azebu (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with P. Pra (PG&E), J. Hamner (Deloitte) regarding review of the June 2020 Electric billing table.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document information obtained in walk through of the electric billing table review.	\$190.00	2.0	\$380.00
Boyce, Kyle	Update automated control workpaper for testing over the electric high bill review control.	\$190.00	2.0	\$380.00
Boyce, Kyle	Update the procurement sectional memorandum for the 2020 audit.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with W. Meredith, B. Martin, B. Rice, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Martin, B. Rice, S. Varshney, H. Chopra, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	3.5	\$665.00
Brown, Erin	Continue to perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	3.5	\$665.00
Chopra, Harshita	Prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	3.0	\$570.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/23/2020				
Chopra, Harshita	Continue preparing an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with R. Singh (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with B. Martin, B. Rice, E. Brown, S. Varshney, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Fazil, Mohamed	Attend SAP application tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), K. Kavya, S. Nambiar (Deloitte).	\$260.00	3.0	\$780.00
Gillam, Tim	Meeting with W. Kipkirui (PG&E) to perform a walkthrough for Oracle database for the FY20 internal audit IT audit.	\$410.00	1.0	\$410.00
Hamner, Jack	Discussion with B. Martin, B. Rice, E. Brown, S. Varshney, H. Chopra, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with W. Meredith, B. Martin, B. Rice, E. Brown, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with P. Pra (PG&E), K. Boyce (Deloitte) regarding review of the June 2020 Electric billing table.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) with regards to price risk management risk assessment memorandum.	\$260.00	0.5	\$130.00
Hamner, Jack	Draft emails to the National Securities Price Center regarding the forward prices for the company's new power purchase agreements.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/23/2020				
Hamner, Jack	Meeting with T. Pemberton, W. Meredith, M. Azebu, B. Rice, B. Martin, L. Schloetter (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$260.00	1.0	\$260.00
Hamner, Jack	Meeting with B. Rice, B. Martin (Deloitte) to discuss the status of team priorities for the next month.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document control testing for Ariba change management.	\$260.00	1.2	\$312.00
Hernandez, Jorge Jivan	Document control testing for change management process and IT segregation of duties for powerplan.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), S. Rajabi (PG&E) to perform a walkthrough for Linux/Unix for the FY20 internal audit IT audit.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte) to discuss the workpaper documentation for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
K, Kavya	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), M. Fazil, S. Nambiar (Deloitte).	\$210.00	3.0	\$630.00
Kipkirui, Winnie	Meeting with S. Gilliam (PG&E) to perform a walkthrough for Oracle database for the FY20 internal audit IT audit.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte), S. Rajabi (PG&E) to perform a walkthrough for Linux/Unix for the FY20 internal audit IT audit.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte) to discuss the workpaper documentation for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Document application infrastructure inventory listing.	\$260.00	1.0	\$260.00
Martin, Blake	Set up of Q2 review project plan and approach.	\$260.00	5.5	\$1,430.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/23/2020				
Martin, Blake	Meeting with B. Rice, J. Hamner (Deloitte) to discuss the status of workpapers and team priorities for the next month.	\$260.00	0.5	\$130.00
Martin, Blake	Meeting with T. Pemberton, W. Meredith, M. Azebu, B. Rice, L. Schloetter, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$260.00	1.0	\$260.00
Martin, Blake	Discussion with W. Meredith, B. Rice, E. Brown, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with B. Rice, E. Brown, S. Varshney, H. Chopra, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Discussion with B. Martin, B. Rice, E. Brown, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$410.00	0.5	\$205.00
Nambiar, Sachin	Complete testing with independent strategy on control to test passwords.	\$210.00	6.0	\$1,260.00
Nambiar, Sachin	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen. Ghanta (PG&E Cyber Security team), M. Fazil, K. Kavya (Deloitte).	\$210.00	3.0	\$630.00
Pemberton, Tricia	Meeting with W. Meredith, M. Azebu, B. Rice, B. Martin, L. Schloetter, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$410.00	1.0	\$410.00
Rice, Blake	Meeting with T. Pemberton, W. Meredith, M. Azebu, B. Martin, L. Schloetter, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/23/2020				
Rice, Blake	Meeting with B. Martin, J. Hamner (Deloitte) to discuss the status of workpapers and team priorities for the next month.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with W. Meredith, B. Martin, E. Brown, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, E. Brown, S. Varshney, H. Chopra, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Meeting with T. Pemberton, W. Meredith, M. Azebu, B. Rice, B. Martin, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$210.00	1.0	\$210.00
Singh, Rohini	Review design and implementation of audit committee controls within the entity level controls.	\$260.00	1.5	\$390.00
Singh, Rohini	Review sectional memorandum of Greenhouse gas emissions - inventory.	\$260.00	1.0	\$260.00
Singh, Rohini	Discussion with H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	1.0	\$260.00
Varshney, Swati	Discussion with B. Martin, B. Rice, E. Brown, H. Chopra, J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Document the design and implementation section for terminations control for SAP module workpaper.	\$190.00	1.5	\$285.00
06/24/2020				
Azebu, Matt	Discussion with B. Martin, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/24/2020				
Boyce, Kyle	Discussion with C. Yen (PG&E), J. Hamner (Deloitte) as to C. Yen's process for preparing the purchase gas account reconciliation.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with M. Azebu, B. Martin, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Continue to update the guided risk assessment for the meter to cash testing section.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with A. Yip, I. Kwong (PG&E) regarding the review of the daily revenues reconciliation.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the control testing workpaper over the daily revenues reconciliation.	\$190.00	1.5	\$285.00
Boyce, Kyle	Update the guided risk assessment for the meter to cash testing section.	\$190.00	3.5	\$665.00
Brown, Erin	Discussion with M. Azebu, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	2.5	\$475.00
Brown, Erin	Continue to perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	2.5	\$475.00
Brown, Erin	Discussion with J. Hamner (Deloitte) regarding overview of testing plan for regulatory assets.	\$190.00	1.0	\$190.00
Brown, Erin	Assess notes for documentation of audit specialist usage.	\$190.00	1.0	\$190.00
Chopra, Harshita	Prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	3.0	\$570.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/24/2020				
Chopra, Harshita	Discussion with B. Martin (Deloitte) regarding identification of material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	2.0	\$380.00
Chopra, Harshita	Discussion with R. Singh, S. Varshney (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Fazil, Mohamed	Attend SAP application tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), K. Kavya, S. Nambiar (Deloitte).	\$260.00	2.0	\$520.00
Fazil, Mohamed	Prepare the population tracker for FY20.	\$260.00	0.5	\$130.00
Fazil, Mohamed	Call with P. Giamanco, B. Long (Deloitte) to discuss the testing approach.	\$260.00	0.5	\$130.00
Giamanco, Patrick	Call with M. Fazil, B. Long (Deloitte) to discuss the testing approach.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, B. Rice, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$350.00	0.5	\$175.00
Hamner, Jack	Discussion with C. Yen (PG&E), K. Boyce (Deloitte) as to C. Yen's process for preparing the purchase gas account reconciliation.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with E. Brown (Deloitte) regarding overview of testing plan for regulatory assets.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with M. Azebu, B. Martin, E. Brown, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/24/2020				
Hernandez, Jorge Jivan	Meeting with P. Giamanco, B. Long, W. Kipkirui, B. Rice (Deloitte) to discuss the current status of the internal audit IT audit.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document control testing for change management common control.	\$260.00	2.5	\$650.00
Hernandez, Jorge Jivan	Document controls testing for change management and IT segregation of duties common control.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Call with W. Kipkirui, B. Long, B. Rice (Deloitte) regarding recurrent internal audit IT audit status.	\$260.00	0.5	\$130.00
K, Kavya	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), M. Fazil, S. Nambiar (Deloitte).	\$210.00	2.0	\$420.00
Kamra, Akanksha	Review risk assessment related to the worker's compensation account balances and related disclosures.	\$310.00	1.0	\$310.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, B. Rice, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Call with B. Long, J. Hernandez, B. Rice (Deloitte) regarding recurrent internal audit IT audit status.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Document meter ready system password settings.	\$260.00	2.5	\$650.00
Long, Brittany	Call with M. Fazil, P. Giamanco (Deloitte) to discuss the approach for interim testing.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, B. Rice, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$310.00	0.5	\$155.00
Long, Brittany	Internal status update and follow-up activities with J. Hernandez, F.S. Yap (Deloitte)	\$310.00	0.5	\$155.00
Martin, Blake	Review use of audit specialist memorandum.	\$260.00	2.5	\$650.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/24/2020				
Martin, Blake	Close notes within the journal entry testing consultation memorandum.	\$260.00	4.5	\$1,170.00
Martin, Blake	Discussion with H. Chopra (Deloitte) regarding identification of material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Nambiar, Sachin	Complete testing with independent strategy on control to test passwords.	\$210.00	2.0	\$420.00
Nambiar, Sachin	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), M. Fazil, K. Kavya (Deloitte).	\$210.00	2.0	\$420.00
Rice, Blake	Meeting with P. Giamanco, B. Long, W. Kipkirui, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$260.00	0.5	\$130.00
Rice, Blake	Call with W. Kipkirui, B. Long, J. Hernandez (Deloitte) regarding recurrent internal audit IT audit status.	\$260.00	0.5	\$130.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss Form S-8 workpaper documentation and review notes.	\$260.00	0.5	\$130.00
Singh, Rohini	Discussion with S. Varsheny, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review risk assessment of long term disability and its considerations.	\$260.00	3.0	\$780.00
Varshney, Swati	Continue to review risk assessment of long term disability and its considerations.	\$260.00	1.5	\$390.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/24/2020				
Yap, Fui Sim	Privileged access control for Ariba - Review data obtained from Ariba walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Document the design and implementation section for user access review control for SAP module workpaper advanced billings system.	\$190.00	3.0	\$570.00
06/25/2020				
Azebu, Matt	Discussion with W. Meredith, B. Martin, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Boyce, Kyle	Close notes on the price risk management risk assessment memorandum.	\$190.00	1.5	\$285.00
Boyce, Kyle	Discussion with S. Varshney, R. Singh, B. Martin, B. Rice, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with M. Azebu, W. Meredith, B. Martin, B. Rice, E. Brown, J. Hamner (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with E. Gong (PG&E), J. Hamner (Deloitte) regarding review of the March 2020 bank reconciliations.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update documentation for testing over the company's bank reconciliation control.	\$190.00	3.5	\$665.00
Boyce, Kyle	Document the information used in the meter to cash controls.	\$190.00	1.5	\$285.00
Brown, Erin	Discussion with S. Varshney, R. Singh, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with M. Azebu, W. Meredith, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/25/2020				
Brown, Erin	Perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	3.5	\$665.00
Brown, Erin	Perform design and implementation procedures over entity-level controls.	\$190.00	2.0	\$380.00
Brown, Erin	Assess notes for documentation of audit specialist usage.	\$190.00	1.5	\$285.00
Chopra, Harshita	Prepare an analysis to identify material account balances related to the PG&E Corporation and Pacific gas and Electric company 2020 audit.	\$190.00	1.0	\$190.00
Chopra, Harshita	Submit independence check request for 11 new board of directors appointed.	\$190.00	1.0	\$190.00
Fazil, Mohamed	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), S. Nambiar (Deloitte).	\$260.00	2.0	\$520.00
Fogarty, Ellen	Prepare for internal call regarding scoping pension risk assessment and procedures for 2020 audit.	\$350.00	0.1	\$35.00
Giamanco, Patrick	Meeting with B. Long, J. Hernandez (Deloitte) regarding SAP testing approach.	\$350.00	0.5	\$175.00
Hamner, Jack	Discussion with E. Gong (PG&E), K. Boyce (Deloitte) regarding review of the March 2020 bank reconciliations.	\$260.00	0.5	\$130.00
Hamner, Jack	Review the design and implementation of meter to cash - billings controls.	\$260.00	2.0	\$520.00
Hamner, Jack	Discussion with S. Varshney, R. Singh, B. Martin, B. Rice, E. Brown, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with M. Azebu, W. Meredith, B. Martin, B. Rice, E. Brown, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/25/2020				
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte), P. Anderson (PG&E) to perform a walkthrough for Ariba application for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Prepare SAP validations for discussion with PG&E.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with B. Long (Deloitte) regarding to following up with SAP testing approach.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with P. Giamanco, B. Long (Deloitte) regarding SAP testing approach.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, B. Long (Deloitte) to prepare SAP for discussion with PG&E.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Document control testing for Ariba.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Meeting with J. Hernandez, (Deloitte), P. Anderson (PG&E) to perform a walkthrough for Ariba application for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Document Powerplan privileged access.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Review documentation for prior year SAP to identify trends to be covered during FY'20 audit.	\$260.00	1.2	\$312.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with B. Long, J. Hernandez (Deloitte) to prepare SAP for discussion with PG&E.	\$260.00	0.5	\$130.00
Long, Brittany	Meeting with J. Hernandez (Deloitte) regarding to following up with SAP interim testing approach.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with P. Giamanco, J. Hernandez (Deloitte) regarding SAP interim testing approach.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with W. Kipkirui, J. Hernandez (Deloitte) to prepare SAP for discussion with PG&E.	\$310.00	0.5	\$155.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/25/2020				
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the FY20 internal audit IT audit.	\$310.00	0.5	\$155.00
Martin, Blake	Close notes within the journal entry testing consultation memorandum.	\$260.00	2.5	\$650.00
Martin, Blake	Close notes within the journal entry testing planning memorandum.	\$260.00	4.5	\$1,170.00
Martin, Blake	Discussion with S. Varshney, R. Singh, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Martin, Blake	Discussion with M. Azebu, W. Meredith, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Review analysis of incurred hours for 2020 audit.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review audit fee schedule for 2020 audit.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review accounting analysis related to smart meter retirements.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with M. Azebu, B. Martin, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$410.00	0.5	\$205.00
Nambiar, Sachin	Complete testing with independent strategy on control to test passwords.	\$210.00	2.0	\$420.00
Nambiar, Sachin	Attend SAP tables walkthrough with R. Garza, I. Kakarla, T. Nguyen, U. Ghanta (PG&E Cyber Security team), M. Fazil (Deloitte).	\$210.00	2.0	\$420.00
Rice, Blake	Discussion with M. Azebu, W. Meredith, B. Martin, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/25/2020				
Rice, Blake	Discussion with S. Varshney, R. Singh, B. Martin, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Singh, Rohini	Review mapping of point of focus for the entity level controls matrix.	\$260.00	3.0	\$780.00
Singh, Rohini	Discussion with S. Varshney, B. Martin, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with R. Singh, B. Martin, B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review procurement control for assessing the effectiveness of design and implementation of control.	\$260.00	3.0	\$780.00
Yap, Fui Sim	Perform user access review control for Linux, Unix, Windows - review data obtained from SAP module walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Document the design and implementation section for privileged user access review control for SAP module workpaper.	\$190.00	3.0	\$570.00
06/26/2020				
Allen, Jurnee	Prepare pension guided risk assessment workpaper.	\$210.00	0.5	\$105.00
Boyce, Kyle	Discussion with E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with L. Schloetter, J. Hamner (Deloitte) regarding the review of the March 2020 bank reconciliations.	\$190.00	0.5	\$95.00
Boyce, Kyle	Document the information used in the meter to cash controls.	\$190.00	2.5	\$475.00
Boyce, Kyle	Update documentation for testing the company's bank reconciliation control.	\$190.00	2.0	\$380.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/26/2020				
Boyce, Kyle	Document operating effectiveness testing for meter to cash billings controls.	\$190.00	2.5	\$475.00
Brown, Erin	Discussion with J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform risk assessment procedures over the company's regulatory assets/liabilities account balance.	\$190.00	1.0	\$190.00
Brown, Erin	Document PG&E insurance-related risks.	\$190.00	2.0	\$380.00
Fazil, Mohamed	Review control SAP.05 - passwords.	\$260.00	1.0	\$260.00
Fazil, Mohamed	Review control SAP.09 - vendor accounts.	\$260.00	1.0	\$260.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, J. Hernandez (Deloitte) to discuss the FY'20 SAP process.	\$350.00	0.5	\$175.00
Hamner, Jack	Clear notes addressed in the price risk management risk assessment memorandum.	\$260.00	1.0	\$260.00
Hamner, Jack	Draft email correspondence to members of PG&E's Energy accounting department to assess which costs will be recoverable through the company's new pandemic balancing accounts.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with L. Schloetter, K. Boyce (Deloitte) regarding the review of the March 2020 bank reconciliations.	\$260.00	0.5	\$130.00
Hamner, Jack	Review the design and implementation of meter to cash - billings controls.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Continue document SAP for discussion with PG&E.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Continue documenting control testing for Ariba change management and planning for Windows walk through.	\$260.00	2.0	\$520.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/26/2020				
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss the FY'20 SAP process.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte), S. Gilliam, A. Samawar, O. Chaithanya (PG&E) to perform a walkthrough continuation for Oracle database for the FY20 internal audit IT audit.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Meeting with F.S. Yap (Deloitte) to discuss the advisory tracker and PBCs for the testing controls.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, J. Hernandez (Deloitte) to discuss the FY'20 SAP process.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Review documentation for prior year SAP validation to identify trends to be covered during FY'20 audit.	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Document design and implementation for Powerplan segregation of duties.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Review documentation strategy for user access review controls.	\$260.00	0.7	\$182.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte), S. Gilliam, A. Samawar, O. Chaithanya (PG&E) to perform a walkthrough continuation for Oracle database for the FY20 internal audit IT audit.	\$260.00	1.0	\$260.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, J. Hernandez (Deloitte) to discuss the FY'20 SAP process.	\$310.00	0.5	\$155.00
Martin, Blake	Input of accounts within the Omnia file structure template.	\$260.00	3.0	\$780.00
Martin, Blake	Close notes within the journal entry testing planning memorandum	\$260.00	3.0	\$780.00
Martin, Blake	Review management override risk of material misstatement working paper.	\$260.00	2.0	\$520.00
Nambiar, Sachin	Complete testing with independent strategy on control to test passwords.	\$210.00	7.0	\$1,470.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/26/2020				
Schloetter, Lexie	Discussion with K. Boyce, J. Hamner (Deloitte) regarding the review of the March 2020 bank reconciliations.	\$210.00	0.5	\$105.00
Singh, Rohini	Review risk assessment for greenhouse gas inventory and allowances.	\$260.00	2.5	\$650.00
Singh, Rohini	Analyze sectional memorandum of Greenhouse gas emissions - inventory	\$260.00	2.5	\$650.00
Singh, Rohini	Continue to review risk assessment for greenhouse gas inventory and allowances.	\$260.00	1.0	\$260.00
Yap, Fui Sim	Perform user access review control for Advanced Billings System - review data obtained from Advanced Billings System walkthrough meeting.	\$190.00	1.0	\$190.00
Yap, Fui Sim	Meeting with J. Hernandez (Deloitte) to discuss the advisory tracker and PBCs for the testing controls.	\$190.00	0.5	\$95.00
Yap, Fui Sim	Document the operating effectiveness section for user access review control for SAP module workpaper (advanced billings system).	\$190.00	2.5	\$475.00
Yap, Fui Sim	Meeting with W. Kipkirui, J. Hernandez (Deloitte), S. Gilliam, A. Samawar, O. Chaithanya (PG&E) to perform a walkthrough continuation for Oracle database for the FY20 SAP module IT audit.	\$190.00	1.0	\$190.00
06/28/2020				
Meredith, Wendy	Review draft second quarter form 10-Q.	\$410.00	1.5	\$615.00
06/29/2020				
Cochran, James	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E resource and project plan.	\$410.00	0.5	\$205.00
Giamanco, Patrick	Call with J. Cochran, B. Long (Deloitte) to discuss PG&E resource and project plan.	\$350.00	0.5	\$175.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/29/2020				
Giamanco, Patrick	Call with J. Hernandez (Deloitte) to discuss PG&E IT audit expectations.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E IT audit sampling approach for control testing.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E IT budget and audit status.	\$350.00	0.5	\$175.00
Hernandez, Jorge Jivan	Documenting controls testing for Ariba	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the current status of the internal audit IT audit.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Call with P. Giamanco (Deloitte) to discuss PG&E IT audit expectations.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E IT audit sampling approaches for interim testing.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Review update for user access review controls for advanced billings system and customer care and billings.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Document segregation of duties control for endur.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Meeting with B. Long, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$260.00	0.5	\$130.00
Long, Brittany	Meeting with W. Kipkirui, J. Hernandez (Deloitte) to discuss the current status of the internal audit IT audit.	\$310.00	0.5	\$155.00
Long, Brittany	Call with J. Cochran, P. Giamanco (Deloitte) to discuss PG&E resource and project plan.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with S. Misra (Deloitte) regarding performance of PG&E SAP internal audit testing.	\$310.00	2.0	\$620.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E IT budget and audit status.	\$310.00	0.5	\$155.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/29/2020				
Misra, Saurabh	Meeting with B. Long (Deloitte) regarding performance of PG&E SAP internal audit testing.	\$310.00	2.0	\$620.00
Sharda, Pranshu	Document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Continue to document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	2.5	\$525.00
Singh, Rohini	Perform required background check request for one of the incoming director on PG&E.	\$260.00	0.5	\$130.00
Singh, Rohini	Review risks of controls addressing the risk pertaining to Greenhouse gas obligations, inventory and expenses.	\$260.00	2.0	\$520.00
Singh, Rohini	Review risks of material misstatements pertaining to Greenhouse gas obligations, inventory and expenses.	\$260.00	2.5	\$650.00
Yap, Fui Sim	Document the design and implementation section for privileged access control for Ariba workpaper.	\$190.00	3.0	\$570.00
06/30/2020				
Azebu, Matt	Review first draft of the financial statements on Form 10-Q for the period ended June 30, 2020.	\$260.00	1.5	\$390.00
Chopra, Harshita	Discussion with R. Singh (Deloitte) regarding design and implementation on controls related to Greenhouse gas program of the entity.	\$190.00	1.0	\$190.00
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	2.5	\$475.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/30/2020				
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, R. Singh, P. Sharda (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with A. Kamra, B. Martin (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Cochran, James	Call (partial) with W. Kipkirui, B. Long, S. Misra, M. Fazil, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$410.00	0.5	\$205.00
Fazil, Mohamed	Call with W. Kipkirui, B. Long, S. Misra, J. Cochran, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$260.00	1.0	\$260.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long, S. Misra, M. Fazil, J. Cochran (Deloitte) to discuss PG&E IT audit status.	\$350.00	1.0	\$350.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, J. Hernandez, F.S. Yap (Deloitte) to discuss internal status updates for the FY20 internal audit IT audit.	\$350.00	0.5	\$175.00
Hernandez, Jorge Jivan	Document controls testing for advanced billings system.	\$260.00	2.3	\$598.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte) regarding documentation of Endur privileged access control.	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, F.S. Yap (Deloitte) to discuss current open items for the internal audit IT audit.	\$260.00	0.7	\$182.00
Hernandez, Jorge Jivan	Meeting with B. Long, P. Giamanco, W. Kipkirui, F.S. Yap (Deloitte) to discuss internal status updates for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/30/2020				
Kamra, Akanksha	Discussion with S. Varshney, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$310.00	0.5	\$155.00
Kamra, Akanksha	Discussion with B. Martin, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco, J. Hernandez, F.S. Yap (Deloitte) to discuss internal status updates for the FY20 internal audit IT audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte) regarding documentation of Endur privileged access control.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Document infrastructure inventory listing.	\$260.00	2.3	\$598.00
Kipkirui, Winnie	Meeting with J. Hernandez, F.S. Yap (Deloitte) to discuss current open items for the internal audit IT audit.	\$260.00	0.7	\$182.00
Kipkirui, Winnie	Call with B. Long, S. Misra, M. Fazil, J. Cochran, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$260.00	1.0	\$260.00
Long, Brittany	Review reliance strategy for FY20.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, J. Hernandez, F.S. Yap (Deloitte) to discuss internal status updates for the FY20 internal audit IT audit.	\$310.00	0.5	\$155.00
Long, Brittany	Call with W. Kipkirui, S. Misra, M. Fazil, J. Cochran, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$310.00	1.0	\$310.00
Martin, Blake	Perform comfort letter tick mark procedures for the common stock issuance final prospectus.	\$260.00	1.0	\$260.00
Martin, Blake	Attend June end potential adjustment report meeting with D. Thomason, J. Garboden, A. Duran, P. Sue Ong (PG&E)	\$260.00	2.5	\$650.00
Martin, Blake	Discussion with A. Kamra, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/30/2020				
Misra, Saurabh	Call with W. Kipkirui, B. Long, M. Fazil, J. Cochran, P. Giamanco (Deloitte) to discuss PG&E IT audit status.	\$310.00	1.0	\$310.00
Sharda, Pranshu	Document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	3.5	\$735.00
Sharda, Pranshu	Continue to document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Discussion with A. Kamra, S. Varshney, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$210.00	0.5	\$105.00
Singh, Rohini	Address background check findings obtained from the background check team.	\$260.00	2.5	\$650.00
Singh, Rohini	Discussion with H. Chopra (Deloitte) regarding design and implementation on controls related to Greenhouse gas program of the entity.	\$260.00	0.5	\$130.00
Singh, Rohini	Attend June end potential adjustment report meeting with D. Thomason, J. Garboden, A. Duran, P. Sue Ong (PG&E).	\$260.00	1.5	\$390.00
Singh, Rohini	Review controls addressing the risk pertaining to Greenhouse gas obligations, inventory and expenses.	\$260.00	1.0	\$260.00
Singh, Rohini	Discussion with A. Kamra, S. Varshney, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with workmen compensation and disclosures, controls to address identified risks and plan testing steps.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
06/30/2020				
Varshney, Swati	Discussion with A. Kamra, R. Singh, P. Sharda, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Meeting with W. Kipkirui, J. Hernandez (Deloitte) to discuss current open items for the SAP module IT audit.	\$190.00	0.7	\$133.00
Yap, Fui Sim	Document the operating effectiveness section for privileged access control for Ariba workpaper.	\$190.00	3.0	\$570.00
Yap, Fui Sim	Meeting with B. Long, P. Giamanco, W. Kipkirui, J. Hernandez (Deloitte) to discuss internal status updates for the FY20 internal audit IT audit.	\$190.00	0.5	\$95.00
07/01/2020				
Azebu, Matt	Meet with E. Min, B. Wong, T. Lewis (PG&E), N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, R. Blacke, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$260.00	1.0	\$260.00
Azebu, Matt	Meet with W. Meredith, B. Rice (Deloitte), A. Chung, K. Mallonee (PG&E) to discuss comments on the draft Form 10-Q for second quarter.	\$260.00	0.5	\$130.00
Chopra, Harshita	Prepare the control design and implementation on controls related to payroll.	\$190.00	1.0	\$190.00
Chopra, Harshita	Analyze the risks of material misstatements associated with payroll and its disclosure, controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Chopra, Harshita	Draft responses for the questionnaires specific to audit plan for audit procedures.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
07/01/2020				
Chopra, Harshita	Analyze the risks of material misstatements associated with workmen compensation including long term disability and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Analyze the risk results for the entity and assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with A. Kamra, S. Varshney, R. Singh, S. Mehra (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Donahue, Nona	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$410.00	1.0	\$410.00
Fazil, Mohamed	SAP tables walkthrough calls with R. Garza, U. Ghanta, I. Kakarla, S. Yue, D. Kung (PG&E), S. Nambiar, K. Kavya (Deloitte).	\$260.00	3.0	\$780.00
Fitzgerald, Jeff	Prepare for meeting with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$350.00	0.2	\$70.00
Fitzgerald, Jeff	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$350.00	1.0	\$350.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
07/01/2020				
Giamanco, Patrick	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$350.00	1.0	\$350.00
Giamanco, Patrick	Call with B. Long (Deloitte), C. Lee, T. Yuen (PG&E) to discuss PG&E IT audit testing approaches.	\$350.00	0.5	\$175.00
Hernandez, Jorge Jivan	Document controls for Powerplan.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Document controls testing for customer care and billings.	\$260.00	3.0	\$780.00
Hernandez, Jorge Jivan	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, M. Luong, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$260.00	1.0	\$260.00
K, Kavya	SAP tables walkthrough calls with R. Garza, U. Ghanta, I. Kakarla, S. Yue, D. Kung (PG&E), M.Fazil, S. Nambiar (Deloitte).	\$210.00	3.0	\$630.00
Kamra, Akanksha	Discussion with S. Varshney, R. Singh, S. Mehra, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$310.00	0.5	\$155.00
Long, Brittany	Call with P. Giamanco (Deloitte), C. Lee, T. Yuen (PG&E) to discuss PG&E IT audit testing approaches.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with S. Misra (Deloitte) regarding PG&E SAP internal audit .	\$310.00	2.0	\$620.00
M, Ashwin	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$210.00	1.0	\$210.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
07/01/2020				
Mehra, Shreya	Analyze the risk results for the entity and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$190.00	3.0	\$570.00
Mehra, Shreya	Continue to analyze the risk results for the entity and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$190.00	3.0	\$570.00
Mehra, Shreya	Discussion with A. Kamra, S. Varshney, R. Singh, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$190.00	0.5	\$95.00
Meredith, Wendy	Meet with B. Rice, M. Azebu (Deloitte), A. Chung, K. Mallonee (PG&E) to discuss comments on the draft Form 10-Q for second quarter.	\$410.00	0.5	\$205.00
Meredith, Wendy	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$410.00	1.0	\$410.00
Misra, Saurabh	Meeting with B. Long (Deloitte) regarding PG&E SAP internal audit status.	\$310.00	2.0	\$620.00
Nambiar, Sachin	Walkthrough calls regarding SAP applications with R. Garza, U. Ghanta, I. Kakarla, S. Yue, D. Kung (PG&E), M. Fazil, K. Kavya (Deloitte).	\$210.00	3.0	\$630.00
Nambiar, Sachin	Complete testing on one control to monitor process chains with independent approach.	\$210.00	2.0	\$420.00
Rice, Blake	Meet with W. Meredith, M. Azebu (Deloitte), A. Chung, K. Mallonee (PG&E) to discuss comments on the draft Form 10-Q for second quarter.	\$260.00	0.5	\$130.00
Sharda, Pranshu	Document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	4.0	\$840.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
07/01/2020				
Sharda, Pranshu	Continue to document the procedures performed relating to minutes of meetings and the agendas from company's board minutes and agendas.	\$210.00	3.0	\$630.00
Sharda, Pranshu	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$210.00	1.0	\$210.00
Singh, Rohini	Review design and implementation of journal entry control to enter Greenhouse gas obligations, inventory and expenses.	\$260.00	1.5	\$390.00
Singh, Rohini	Analyze company's board minutes for quarter ending June.	\$260.00	2.0	\$520.00
Singh, Rohini	Review company's board minutes for quarter ending June.	\$260.00	2.0	\$520.00
Singh, Rohini	Discussion with A. Kamra, S. Varshney, S. Mehra, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with A. Kamra, R. Singh, S. Mehra, H. Chopra (Deloitte) regarding status of workpapers and daily priorities.	\$260.00	0.5	\$130.00
Yap, Fui Sim	Test the operating effectiveness section for transferred users control for SAP module workpaper.	\$190.00	2.5	\$475.00
Subtotal for 2020 Audit Services:			1,227.6	\$300,343.00

2020 California Wildfires

06/12/2020

Martin, Blake	Draft the Kincade accounting estimates risk assessment.	\$510.00	7.5	\$3,825.00
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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 California Wildfires</i>				
06/15/2020				
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding approach for testing internal controls related to wildfire liability.	\$510.00	0.5	\$255.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding approach for testing internal controls related to wildfire liability.	\$510.00	1.0	\$510.00
Martin, Blake	Draft the Kincade accounting estimates risk assessment.	\$510.00	4.0	\$2,040.00
06/16/2020				
Martin, Blake	Draft the Kincade accounting estimates risk assessment.	\$510.00	1.5	\$765.00
06/17/2020				
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding considerations and approach to drafting of Kincade accounting estimate risk assessment.	\$510.00	2.0	\$1,020.00
Martin, Blake	Draft the Kincade Wildfire accounting estimate risk assessment.	\$510.00	5.0	\$2,550.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding considerations and approach to drafting of Kincade accounting estimate risk assessment.	\$510.00	2.0	\$1,020.00
06/18/2020				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding considerations and approach to drafting of Kincade accounting estimate risk assessment.	\$510.00	0.5	\$255.00
Martin, Blake	Draft the Kincade Wildfire accounting estimate risk assessment.	\$510.00	4.0	\$2,040.00
Martin, Blake	Discussion with M. Azebu, W. Meredith (Deloitte) regarding considerations and approach to drafting of Kincade accounting estimate risk assessment.	\$510.00	0.5	\$255.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding considerations and approach to drafting of Kincade accounting estimate risk assessment.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 California Wildfires</i>				
06/26/2020				
Azebu, Matt	Review risks of material misstatement identified and planned testing procedures related to Kincade wildfire disclosures.	\$510.00	2.0	\$1,020.00
Brown, Erin	Document the Wildfire loss contingency meeting control.	\$370.00	1.5	\$555.00
06/29/2020				
Martin, Blake	Document the design and implementation for the control to conclude on probable loss related to the Kincade Wildfire liability.	\$510.00	5.0	\$2,550.00
06/30/2020				
Martin, Blake	Continue to document the design and implementation for the control to conclude on probable loss related to the Kincade Wildfire liability.	\$510.00	2.0	\$1,020.00
Subtotal for 2020 California Wildfires:			39.5	\$20,085.00

2020 Post Bankruptcy Matters

06/01/2020				
Meredith, Wendy	Research going concern disclosure requirements related to emergence from bankruptcy.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting guidance for proposed emergence equity financing transactions.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review guidance related to proposed equity transactions upon emergence.	\$810.00	0.5	\$405.00
06/03/2020				
Clark, Brian	Discussion with W. Meredith, B. Rice (Deloitte) regarding the company's liquidity and debt financing options upon emergence from bankruptcy.	\$810.00	0.5	\$405.00
Meredith, Wendy	Discussion with B. Clark, B. Rice (Deloitte) regarding the company's liquidity and debt financing options upon emergence from bankruptcy.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/03/2020				
Rice, Blake	Discussion with W. Meredith, B. Clark (Deloitte) regarding the company's liquidity and debt financing options upon emergence from bankruptcy.	\$510.00	0.5	\$255.00
06/05/2020				
Meredith, Wendy	Meet with B. Rice (Deloitte), S. Hunter, A. Chung (PG&E) to discuss going concern assessment for second quarter 2020.	\$810.00	0.5	\$405.00
Rice, Blake	Meet with W. Meredith (Deloitte), S. Hunter, A. Chung (PG&E) to discuss going concern assessment for second quarter 2020.	\$510.00	0.5	\$255.00
06/07/2020				
Meredith, Wendy	Research accounting guidance for debt classification and sales of accounts receivable for proposed debt agreement.	\$810.00	1.0	\$810.00
06/08/2020				
Meredith, Wendy	Discussion with B. Rice, M. Azebu (Deloitte) to discuss timing and allocation of procedures to be performed related to upcoming debt and equity offerings and expected emergence from bankruptcy.	\$810.00	0.5	\$405.00
Meredith, Wendy	Discussion with B. Rice (Deloitte), T. Ockels, S. Hunter (PG&E) regarding classification of credit facility in connection with emergence from bankruptcy.	\$810.00	0.5	\$405.00
Meredith, Wendy	Continue reviewing equity forward agreement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research guidance for sales of accounts receivable accounting.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review equity forward agreement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review press release related to new lease and research accounting guidance related to new lease disclosures.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/08/2020				
Meredith, Wendy	Review revised equity backstop agreement.	\$810.00	1.0	\$810.00
Rice, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) to discuss timing and allocation of procedures to be performed related to upcoming debt and equity offerings and expected emergence from bankruptcy.	\$510.00	0.5	\$255.00
Rice, Blake	Discussion with W. Meredith (Deloitte), T. Ockels, S. Hunter (PG&E) regarding classification of credit facility in connection with emergence from bankruptcy.	\$510.00	0.5	\$255.00
06/09/2020				
Meredith, Wendy	Review private equity placement agreement.	\$810.00	0.5	\$405.00
06/10/2020				
Allen, Jana	Discussion with A. Pidgeon, T. Gillam, W. Meredith, B. Rice, M. Azebu (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$610.00	0.5	\$305.00
Allen, Jana	Review terms of upcoming equity financing transactions.	\$610.00	0.5	\$305.00
Allen, Jana	Meet with K. Pickrell, S. Hunter, T. Ockels, E. Min (PG&E), W. Meredith, B. Rice, M. Azebu, M. Luong (Deloitte), S. Legg, Z. Levine (Goldman Sachs), H. Coleman (Davis Polk) to discuss planned equity transaction.	\$610.00	0.5	\$305.00
Gerstel, Ken	Review debt transactions and the related bankruptcy emergence impacts specific to tax matters.	\$810.00	0.3	\$243.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/10/2020				
Luong, Mimi	Meet with K. Pickrell, S. Hunter, T. Ockels, E. Min (PG&E), W. Meredith, B. Rice, M. Azebu, J. Allen (Deloitte), S. Legg, Z. Levine (Goldman Sachs), H. Coleman (Davis Polk) to discuss planned equity transaction.	\$700.00	0.5	\$350.00
Meredith, Wendy	Review press release related to change in board of directors.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review updated Oakland building lease agreement and its impact on Bankruptcy emergence	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with K. Pickrell, S. Hunter, T. Ockels, E. Min (PG&E), B. Rice, M. Azebu, J. Allen, M. Luong (Deloitte), S. Legg, Z. Levine (Goldman Sachs), H. Coleman (Davis Polk) to discuss planned equity transaction.	\$810.00	0.5	\$405.00
Pidgeon, Andrew	Discussion with J. Allen, T. Gillam, W. Meredith, B. Rice, M. Azebu (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$810.00	0.5	\$405.00
Rice, Blake	Meet with K. Pickrell, S. Hunter, T. Ockels, E. Min (PG&E), W. Meredith, M. Azebu, J. Allen, M. Luong (Deloitte), S. Legg, Z. Levine (Goldman Sachs), H. Coleman (Davis Polk) to discuss planned equity transaction.	\$510.00	0.5	\$255.00
06/11/2020				
Gerstel, Ken	Continue to review debt transactions and the related bankruptcy emergence impacts specific to tax matters.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review company's Black Scholes model used in accounting analysis for mandatory redeemable equity instrument.	\$810.00	0.5	\$405.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/11/2020				
Meredith, Wendy	Research accounting for proposed equity transactions (private investment of common stock, over-allotment of common stock, backstop equity agreement, mandatory redeemable instrument).	\$810.00	1.0	\$810.00
06/15/2020				
Allen, Jana	Discussion with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) regarding accounting impacts for planned equity transactions at bankruptcy emergence.	\$610.00	1.0	\$610.00
Azebu, Matt	Discussion with W. Meredith, A. Zhao (Deloitte) regarding scope of procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$510.00	0.5	\$255.00
Meredith, Wendy	Prepare agenda for meeting with engagement quality control reviewer related to second quarter and bankruptcy emergence related accounting matters.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review accounting memo related to noteholder restructuring support agreement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss notes on accounting memo related to noteholder restructuring support agreement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Discussion with A. Pidgeon, J. Allen, M. Azebu (Deloitte) regarding accounting impacts for planned equity transactions at bankruptcy emergence.	\$810.00	1.0	\$810.00
Meredith, Wendy	Discussion with A. Zhao, M. Azebu (Deloitte) regarding scope of procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$810.00	0.5	\$405.00

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/15/2020				
Pidgeon, Andrew	Discussion with W. Meredith, J. Allen, M. Azebu (Deloitte) regarding accounting impacts for planned equity transactions at bankruptcy emergence.	\$810.00	1.5	\$1,215.00
Zhao, Alan	Discussion with W. Meredith, M. Azebu (Deloitte) regarding scope of procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$700.00	0.5	\$350.00
06/16/2020				
Allen, Jana	Perform accounting guidance research on earnings per share impacts for planned equity transactions.	\$610.00	1.0	\$610.00
Gerstel, Ken	Meeting with J. Yuen, N. Donahue, J. Fitzgerald, M. Luong (Deloitte) to discuss bankruptcy emergence and amended backstop agreement.	\$810.00	0.5	\$405.00
Luong, Mimi	Correspond with A. Meyer (Deloitte) regarding next steps and request to confirm tax fees and hours previously billed by professionals on the PG&E case.	\$700.00	0.6	\$420.00
Luong, Mimi	Research additional case details regarding the bankruptcy case.	\$700.00	1.1	\$770.00
Luong, Mimi	Meeting with J. Yuen, N. Donahue, J. Fitzgerald, K. Gerstel (Deloitte) to discuss bankruptcy emergence and amended backstop agreement.	\$700.00	0.5	\$350.00
Meredith, Wendy	Review accounting memo related to whether fresh start accounting under the reorganization accounting guidance is applicable to emergence from bankruptcy.	\$810.00	0.5	\$405.00
Meyer, Amber	Review external parties fee applications to understand scope of tax work upon emergence.	\$410.00	0.5	\$205.00
Pidgeon, Andrew	Perform accounting research related to earnings per share for mandatorily convertible instruments.	\$810.00	1.5	\$1,215.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/16/2020				
Yuen, Jennifer	Meeting with N. Donahue, J. Fitzgerald, K. Gerstel, M. Luong (Deloitte) to discuss bankruptcy emergence and amended backstop agreement.	\$510.00	0.5	\$255.00
06/17/2020				
Gerstel, Ken	Prepare comprehensive request listing for bankruptcy related tax matters upon emergence.	\$810.00	0.5	\$405.00
Luong, Mimi	Prepare tax information request list for PG&E tax department.	\$700.00	2.4	\$1,680.00
Meyer, Amber	Research tax implications of various equity and debt financing arrangements.	\$410.00	3.8	\$1,558.00
Sareen, Vanshaj	Perform procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$510.00	1.0	\$510.00
06/18/2020				
Luong, Mimi	Review tax information provided by Company related to Bankruptcy emergence.	\$700.00	0.8	\$560.00
Meyer, Amber	Research tax literature upon potential transfer of ownership upon emergence.	\$410.00	3.1	\$1,271.00
Sareen, Vanshaj	Perform procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$510.00	3.0	\$1,530.00
06/19/2020				
Azebu, Matt	Meet with W. Meredith (Deloitte), T. Ockels, S. Hunter (PG&E) to discuss accounting for proposed equity transactions required to emerge from bankruptcy.	\$510.00	0.5	\$255.00
Luong, Mimi	Review confirmation order and the related tax impacts for bankruptcy emergence.	\$700.00	1.5	\$1,050.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/19/2020				
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss accounting for shares to be paid to wildfire victims trust.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with M. Azebu (Deloitte), T. Ockels, S. Hunter (PG&E) to discuss accounting for proposed equity transactions required to emerge from bankruptcy.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss accounting related to specific litigation matter.	\$810.00	0.5	\$405.00
Meredith, Wendy	Prepare estimated fees for June 2020 as requested by Alix Partners to comply with plan of reorganization.	\$810.00	0.5	\$405.00
Meredith, Wendy	Continue to prepare estimated fees for June 2020 as requested by Alix Partners to comply with plan of reorganization.	\$810.00	0.5	\$405.00
Meyer, Amber	Research tax literature upon potential transfer of ownership upon emergence.	\$410.00	2.2	\$902.00
Zhao, Alan	Perform the procedures in connection with testing the Black-Scholes model related to planned equity units offering at bankruptcy emergence.	\$700.00	0.5	\$350.00
06/20/2020				
Meyer, Amber	Continue to research tax implications of various equity and debt financing arrangements.	\$410.00	2.4	\$984.00
06/21/2020				
Barton, Chris	Prepare for PG&E call regarding bankruptcy and potential fresh start accounting.	\$810.00	0.5	\$405.00
Luong, Mimi	Review bankruptcy fees to date in anticipation of Q2 review procedures.	\$700.00	0.8	\$560.00
Meredith, Wendy	Prepare June estimated fees through estimated emergence date in accordance with plan of reorganization.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/22/2020				
Barton, Chris	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, K. Gerstel, M. Luong, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$810.00	0.6	\$486.00
Bettencourt, Justin	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, K. Gerstel, M. Luong, C. Barton, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$610.00	0.6	\$366.00
Donahue, Nona	Coordination with National Office on bankruptcy related tax request listing.	\$810.00	0.7	\$567.00
Fitzgerald, Jeff	Meeting with N. Donahue, J. Yuen, K. Gerstel, M. Luong, C. Barton, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$700.00	0.6	\$420.00
Gerstel, Ken	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, M. Luong, C. Barton, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$810.00	0.6	\$486.00
Gerstel, Ken	Review confirmation order and the related tax impacts for bankruptcy emergence.	\$810.00	1.0	\$810.00
Luong, Mimi	Updated information request from comments from N. Donahue and K. Gerstel.	\$700.00	1.6	\$1,120.00
Luong, Mimi	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, K. Gerstel, C. Barton, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$700.00	0.6	\$420.00
Luong, Mimi	Correspond with K. Gerstel (Deloitte) regarding information request list for Q2 review.	\$700.00	1.3	\$910.00
Luong, Mimi	Call with N. Donahue (Deloitte) to discuss updates to tax information request for Q2 audit.	\$700.00	0.4	\$280.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/22/2020				
Meredith, Wendy	Review confirmation for plan of reorganization approved on June 20, 2020.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review draft 8-K that summarizes plan of reorganization and emergence.	\$810.00	0.5	\$405.00
Meredith, Wendy	Document preliminary accounting conclusions related to backstop equity, registration rights, and earnings per share.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research revision to Wildfire victim agreement and registration rights agreement related to share ownership and related accounting impacts.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting for subsequent events as of June 30, 2020 related to the assessment of fair value associated with new equity agreements to be effective in July 2020.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting for amended backstop equity agreement and registration rights agreement.	\$810.00	1.0	\$810.00
Meredith, Wendy	Research accounting for earnings per share impact of new equity agreements as of June 30, 2020.	\$810.00	0.4	\$324.00
Meredith, Wendy	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, K. Gerstel, M. Luong, C. Barton, J. Bettencourt, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$810.00	0.6	\$486.00
Meredith, Wendy	Review workpapers related to consent to be issued associated with PG&E Corp Form S-8.	\$810.00	1.0	\$810.00
Rice, Blake	Meeting with J. Fitzgerald, N. Donahue, J. Yuen, K. Gerstel, M. Luong, C. Barton, J. Bettencourt, W. Meredith (Deloitte) to discuss bankruptcy emergence tax implications.	\$510.00	0.6	\$306.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/22/2020				
Yuen, Jennifer	Review bankruptcy information request and support prior to and after call with audit team and national office.	\$510.00	0.4	\$204.00
Yuen, Jennifer	Meeting with J. Fitzgerald, N. Donahue, K. Gerstel, M. Luong, C. Barton, J. Bettencourt, W. Meredith, B. Rice (Deloitte) to discuss bankruptcy emergence tax implications.	\$510.00	0.6	\$306.00
06/23/2020				
Azebu, Matt	Meeting with T. Pemberton, W. Meredith, B. Rice, B. Martin, L. Schloetter, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$510.00	1.0	\$510.00
Gerstel, Ken	Identify scope of audit procedures specific to bankruptcy related tax matters in preparation of emergence from bankruptcy.	\$810.00	1.1	\$891.00
Luong, Mimi	Review technical accounting guidance on bankruptcy related tax matters.	\$700.00	1.2	\$840.00
Meredith, Wendy	Meeting with T. Pemberton, M. Azebu, B. Rice, B. Martin, L. Schloetter, J. Hamner (Deloitte) to discuss updates to the company's emergence from bankruptcy, equity and debt financing.	\$810.00	1.0	\$810.00
Meredith, Wendy	Meet with B. Rice (Deloitte), J. Garboden, S. Hunter (PG&E) to discuss audit status and questions related to accounting for bankruptcy emergence.	\$810.00	0.5	\$405.00
Rice, Blake	Meet with W. Meredith (Deloitte), J. Garboden, S. Hunter (PG&E) to discuss audit status and questions related to accounting for bankruptcy emergence.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/24/2020				
Fitzgerald, Jeff	Research technical accounting literature related to tax matters in connection with the company's bankruptcy emergence financing.	\$700.00	1.0	\$700.00
Meredith, Wendy	Meet with T. Ockels, S. Hunter (PG&E) to discuss accounting for backstop equity contract at June 30, 2020.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss accounting for bankruptcy emergence as it relates to accounting for reorganization costs and liabilities subject to compromise.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research financial statement presentation of reorganization expenses after bankruptcy emergence.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research financial statement presentation of liabilities subject to compromise after plan of reorganization is confirmed.	\$810.00	0.5	\$405.00
Sullivan, Mike	Research regarding accounting treatment subsequent to emergence from chapter 11 for certain costs and expenses.	\$810.00	0.3	\$243.00
Sullivan, Mike	Research example financial statements for entities that do not qualify for fresh start accounting	\$810.00	0.2	\$162.00
06/25/2020				
Azebu, Matt	Discussion with W. Meredith (Deloitte), S. Hunter (PG&E) regarding accounting for fire victim trust payments.	\$510.00	0.5	\$255.00
Fitzgerald, Jeff	Continue to research technical accounting literature related to tax matters in connection with the company's bankruptcy emergence financing.	\$700.00	1.0	\$700.00
Gerstel, Ken	Review audit supporting documents related to bankruptcy and tax requests provided by the company.	\$810.00	0.7	\$567.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
06/25/2020				
Meredith, Wendy	Discussion with M. Azebu (Deloitte), S. Hunter (PG&E) regarding accounting for fire victim trust payments.	\$810.00	0.5	\$405.00
06/26/2020				
Fitzgerald, Jeff	Continue to research technical accounting literature related to tax matters in connection with the company's bankruptcy emergence financing.	\$700.00	1.0	\$700.00
Luong, Mimi	Review email from E. Min (PG&E) in response to tax information request list email.	\$700.00	0.3	\$210.00
Meredith, Wendy	Research valuation methodology for equity backstop and backstop overallotment agreements related to equity to be issued in July 2020.	\$810.00	0.5	\$405.00
Yuen, Jennifer	Review bankruptcy emergence information and responses to same provided by PG&E.	\$510.00	0.4	\$204.00
06/29/2020				
Luong, Mimi	Draft bankruptcy summary to the PG&E tax team.	\$700.00	2.1	\$1,470.00
Meredith, Wendy	Meet with T. Ockels, S. Hunter (PG&E) to discuss accounting for earnings per share for second quarter as a result of planned and Prepare common stock transactions.	\$810.00	1.0	\$810.00
Meredith, Wendy	Research accounting for earnings per share for second quarter as a result of planned and prepare common stock transactions.	\$810.00	1.0	\$810.00
Yuen, Jennifer	Review bankruptcy plan court approval.	\$510.00	0.5	\$255.00
06/30/2020				
Meyer, Amber	Prepare project plan for tax related workstream upon emergence from bankruptcy.	\$410.00	0.2	\$82.00
Yuen, Jennifer	Continue to review bankruptcy plan court approval.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
07/01/2020				
Azebu, Matt	Review internal fair value specialist memos and procedures performed on equity financing upon emergence from bankruptcy.	\$510.00	3.0	\$1,530.00
Luong, Mimi	Review prior quarter tax information in preparation of bankruptcy emergence matters.	\$700.00	1.5	\$1,050.00
Luong, Mimi	Review and coordinate with the team regarding staffing needs to prepare for Q2 audit.	\$700.00	1.5	\$1,050.00
Luong, Mimi	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Ashwin, W. Meredith, B. Rice, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$700.00	1.0	\$700.00
Meredith, Wendy	Meet with J. Garboden, S. Hunter (PG&E), M. Azebu (Deloitte) to discuss classification of liabilities subject to compromise, earnings per share presentation, testing related to wildfire fire fund asset amortization for second quarter.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting for success fees payable to third parties related to emergence from bankruptcy.	\$810.00	0.5	\$405.00
Rice, Blake	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, J. Yuen (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$510.00	1.0	\$510.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
07/01/2020				
Yuen, Jennifer	Meet with E. Min, B. Wong, T. Lewis (PG&E), M. Azebu, N. Donahue, J. Fitzgerald, P. Giamanco, J. Hernandez, M. Luong, M. Ashwin, W. Meredith, B. Rice (Deloitte) to discuss Q2 tax considerations and tax impacts of bankruptcy emergence.	\$510.00	1.0	\$510.00
Yuen, Jennifer	Discussion with K. Xu (PG&E) regarding section 382 net operating losses study.	\$510.00	1.1	\$561.00
Subtotal for 2020 Post Bankruptcy Matters:			102.2	\$68,679.00

2020 Registration Statement and Financing Reviews

06/01/2020				
Meredith, Wendy	Review draft comfort letter procedures for prospectus supplements.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review draft prospectus supplement for PG&E Corp.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review draft prospectus supplement for Pacific gas and Electric company.	\$810.00	0.5	\$405.00
06/02/2020				
Azebu, Matt	Discussion with P. Jamieson (Hunton), N. Manuel, M. Klemann, S. Wagenfohr (PG&E), P. Taylor (Cravath), W. Meredith, B. Rice (Deloitte) regarding open items for corporation and utility cap table including disclosures and tie out.	\$510.00	0.7	\$357.00
Azebu, Matt	Meet with B. Rice, W. Meredith (Deloitte) to discuss status of comfort letter procedures.	\$510.00	0.5	\$255.00
Meredith, Wendy	Discussion with P. Jamieson (Hunton), N. Manuel, M. Klemann, S. Wagenfohr (PG&E), P. Taylor (Cravath), M. Azebu, B. Rice (Deloitte) regarding open items for corporation and utility cap table including disclosures and tie out.	\$810.00	0.7	\$567.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/02/2020				
Meredith, Wendy	Meet with B. Rice, M. Azebu (Deloitte) to discuss status of comfort letter procedures.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review draft comfort letters.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review capitalization table and related footnotes to compare to source data.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review updated draft prospectus supplements for PG&E and Pacific gas and Electric company.	\$810.00	1.0	\$810.00
Pemberton, Tricia	Review PG&E Corp. prospectus supplement for issuance of debt and equity securities.	\$810.00	2.0	\$1,620.00
Rice, Blake	Preparation of archival materials for May consent procedures.	\$510.00	1.0	\$510.00
Rice, Blake	Discussion with P. Jamieson (Hunton), N. Manuel, M. Klemann, S. Wagenfohr (PG&E), P. Taylor (Cravath), W. Meredith, M. Azebu (Deloitte) regarding open items for corporation and utility cap table including disclosures and tie out.	\$510.00	0.7	\$357.00
06/03/2020				
Chopra, Harshita	Continue drafting a memo to check the procedures performed with respect to issuance of debt by Pacific gas and Electric company (Utility).	\$370.00	3.0	\$1,110.00
Chopra, Harshita	Draft a memo to check the procedures performed with respect to issuance of debt by Pacific gas and Electric company (Utility).	\$370.00	3.0	\$1,110.00
Meredith, Wendy	Continue to review edits to capitalization table in draft prospectus.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review edits to capitalization table in draft prospectus supplement.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review comparison of capitalization table amounts to plan of reorganization sources and uses in draft prospectus.	\$810.00	0.5	\$405.00
Rice, Blake	Continue to prepare archival materials for May consent procedures.	\$510.00	1.0	\$510.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/03/2020				
Varshney, Swati	Review memorandum related to procedures performed on comfort letter and comfort letter procedures of debt/equity of the company.	\$510.00	0.5	\$255.00
06/04/2020				
Azebu, Matt	Review memo summarizing procedures performed in connection with issuance of comfort letters for upcoming debt and equity transactions.	\$510.00	2.0	\$1,020.00
Chopra, Harshita	Draft a memo to check the procedures performed with respect to issuance of debt by Pacific gas and Electric company (Utility).	\$370.00	1.0	\$370.00
Meredith, Wendy	Review updates to prospectus supplement and related updates to draft comfort letter procedures for comfort letter for PG&E Corporation.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review updates to prospectus supplement and related updates to draft comfort letter procedures for comfort letter for Pacific gas & Electric company.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review draft management representation letters related to comfort letters.	\$810.00	0.5	\$405.00
Rice, Blake	Continue to prepare archival materials for May consent procedures.	\$510.00	1.0	\$510.00
06/05/2020				
Meredith, Wendy	Review edits to PG&E Corp and Pacific gas & Electric company draft prospectus supplements.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review comfort letters procedures memo.	\$810.00	0.5	\$405.00
06/08/2020				
Azebu, Matt	Review comfort procedures prepared in connection with comfort letter for utility debt transaction.	\$510.00	3.0	\$1,530.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/08/2020				
Azebu, Matt	Discussion with W. Meredith, B. Rice (Deloitte) to discuss timing and allocation of procedures to be performed related to upcoming debt and equity offerings and expected emergence from bankruptcy.	\$510.00	0.5	\$255.00
Boyce, Kyle	Tie out numbers in the comfort letters to client support and financials.	\$370.00	4.0	\$1,480.00
Boyce, Kyle	Continue to tie out numbers in the comfort letters to client support and financials.	\$370.00	3.0	\$1,110.00
Boyce, Kyle	Continue to tie out numbers in the comfort letters to client support and financials.	\$370.00	3.5	\$1,295.00
Meredith, Wendy	Review revised PG&E Corporation and utility prospectus supplements.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review comfort letter procedures for prospectus supplement.	\$810.00	0.5	\$405.00
06/09/2020				
Azebu, Matt	Review comfort procedures prepared in connection with comfort letter for utility debt transaction.	\$510.00	1.5	\$765.00
Meredith, Wendy	Review draft circle ups for PG&E Corp and utility prospectus supplements.	\$810.00	1.0	\$810.00
Pemberton, Tricia	Review prospectus supplements for PG&E Corp & utility related to the issuance of debt and equity.	\$810.00	2.0	\$1,620.00
06/10/2020				
Azebu, Matt	Discussion with A. Pidgeon, J. Allen, T. Gillam, W. Meredith, B. Rice (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/10/2020				
Gillam, Tim	Discussion with A. Pidgeon, J. Allen, W. Meredith, B. Rice, M. Azebu (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review updated management representation letters.	\$810.00	0.5	\$405.00
Rice, Blake	Discussion with A. Pidgeon, J. Allen, T. Gillam, W. Meredith, M. Azebu (Deloitte), S. Hunter, T. Ockels (PG&E), Z. Levine (Goldman Sachs) regarding the timing and terms of upcoming equity financing transactions.	\$510.00	0.5	\$255.00
06/11/2020				
Meredith, Wendy	Review updated PG&E Corp and utility prospectus supplements.	\$810.00	0.5	\$405.00
06/12/2020				
Azebu, Matt	Update comfort letter to align with changes in final version of prospectus supplements for utility debt transaction.	\$510.00	1.0	\$510.00
06/15/2020				
Azebu, Matt	Prepare comfort letter for issuance in connection with pricing of utility debt.	\$510.00	2.5	\$1,275.00
Azebu, Matt	Discussion with W. Meredith, A. Pidgeon, J. Allen (Deloitte) regarding accounting impacts for planned equity transactions at bankruptcy emergence.	\$510.00	1.0	\$510.00
Meredith, Wendy	Review revised comfort letter and related comfort letter procedures.	\$810.00	0.5	\$405.00
Rice, Blake	Continue to prepare aggregate of consent memos and deliverables for required archival of documents.	\$510.00	2.0	\$1,020.00
Rice, Blake	Continue to review comfort letters and deliverables for issuance in connection with pricing of utility debt.	\$510.00	2.0	\$1,020.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/15/2020				
Rice, Blake	Prepare deliverables and consent memo in connection with late June registration filing	\$510.00	1.0	\$510.00
Rice, Blake	Review comfort letters and deliverables for issuance in connection with pricing of utility debt.	\$510.00	3.0	\$1,530.00
06/16/2020				
Azebu, Matt	Review prospectus supplement for Utility debt offering	\$510.00	1.0	\$510.00
Meredith, Wendy	Review final draft debt comfort letters.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research comfort letter addressee question from PG&E legal counsel.	\$810.00	0.5	\$405.00
Pemberton, Tricia	Review the final prospectus supplements related to the utility debt offering.	\$810.00	1.0	\$810.00
Pemberton, Tricia	Review the comfort letter and related tick marks on the prospectus supplement for the utility debt offering.	\$810.00	1.0	\$810.00
Rice, Blake	Continue to prepare deliverables and consent memo in connection with late June registration filing.	\$510.00	2.0	\$1,020.00
06/17/2020				
Azebu, Matt	Discussion with W. Meredith (Deloitte) regarding procedures to be performed in connection with Utility bond closing.	\$510.00	0.5	\$255.00
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss PG&E Corp and Pacific gas comfort letters.	\$510.00	0.5	\$255.00
Azebu, Matt	Prepare comfort letter in connection with PG&E Corp equity offering.	\$510.00	1.5	\$765.00
Meredith, Wendy	Discussion with M. Azebu (Deloitte) regarding procedures to be performed in connection with Utility bond closing.	\$810.00	0.5	\$405.00
Meredith, Wendy	Revise draft bring down comfort letter for Pacific Gas & Electric Company for comfort letter procedures.	\$810.00	1.0	\$810.00
Meredith, Wendy	Review draft PG&E Corp equity prospectus supplement.	\$810.00	1.0	\$810.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/17/2020				
Meredith, Wendy	Review draft Pacific gas bring down comfort letter draft.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with H. Weintraub, A. Capelle, B. Wong (PG&E), B. Rice (Deloitte) to discuss status of outstanding legal matters for subsequent events.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss PG&E Corp and Pacific gas comfort letters.	\$810.00	0.5	\$405.00
Rice, Blake	Prepare aggregate of consent memos and deliverables for required archival of documents.	\$510.00	2.0	\$1,020.00
06/18/2020				
Azebu, Matt	Discussion with W. Meredith (Deloitte), H. Weintraub, J. Lloyd, A. Capelle (PG&E) regarding update to audit response letter from legal counsel in connection with debt offering.	\$510.00	0.5	\$255.00
Azebu, Matt	Prepare comfort letter in connection with PG&E Corp debt offering.	\$510.00	1.5	\$765.00
Chopra, Harshita	Agree amounts in prospectus issuing debt to the respective 10-Ks, 10-Qs as well as other documents and sending it to underwriters.	\$370.00	3.5	\$1,295.00
Meredith, Wendy	Review updated draft bring down comfort letter for Pacific gas debt issuance.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review priced Pacific gas debt prospectus supplement draft.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review analysis of financial statement presentation of restricted stock units to be issued to board of Directors for purposes of capitalization table in PG&E Corp equity prospectus supplement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Discussion with M. Azebu (Deloitte), H. Weintraub, J. Lloyd, A. Capelle (PG&E) regarding update to audit response letter from legal counsel in connection with debt offering.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/18/2020				
Pemberton, Tricia	Review closing comfort letter for the utility debt offering.	\$810.00	1.0	\$810.00
Pemberton, Tricia	Review comfort letter draft and tick marked pages of the prospectus supplements for the Corporate debt offering launching on 6/18/20.	\$810.00	2.0	\$1,620.00
Rice, Blake	Review prospectus supplement for PG&E Corp debt and common stock offering.	\$510.00	1.5	\$765.00
06/22/2020				
Azebu, Matt	Discussion with J. Hamner (Deloitte), H. Weintraub, J. Lloyd, B. Wong (PG&E) regarding litigation update in connection with issuance of comfort letter.	\$510.00	0.5	\$255.00
Chopra, Harshita	Agree amounts in prospectus issuing debt to the respective 10-Ks, 10-Qs as well as other documents.	\$370.00	3.0	\$1,110.00
Hamner, Jack	Discussion with M. Azebu (Deloitte), H. Weintraub, J. Lloyd, B. Wong (PG&E) regarding litigation update in connection with issuance of comfort letter.	\$510.00	0.5	\$255.00
06/23/2020				
Chopra, Harshita	Continue agreeing amounts in prospectus issuing equity to the respective 10-Ks, 10-Qs as well as other documents.	\$370.00	3.0	\$1,110.00
Pemberton, Tricia	Review comfort letters for equity and equity units offerings on or about June 25, 2020.	\$810.00	1.0	\$810.00
Rice, Blake	Prepare consent memo for late June consent for registration statement.	\$510.00	1.5	\$765.00
06/24/2020				
Azebu, Matt	Discussion with H. Weintraub, J. Lloyd, B. Wong (PG&E) regarding litigation update in connection with issuance of comfort letter.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
06/24/2020				
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss Form S-8 workpaper documentation and review notes.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with B. Wong, J. Lloyd, H. Weintraub, S. Hollis-Ross (PG&E) to discuss status of legal matters in relation to planned issuance of comfort letters.	\$810.00	0.5	\$405.00
Pemberton, Tricia	Continue to review comfort letters for equity and equity units offerings on or about June 25, 2020.	\$810.00	1.0	\$810.00
Rice, Blake	Continue to prepare consent memo for late June consent for registration statement.	\$510.00	2.0	\$1,020.00
06/25/2020				
Rice, Blake	Prepare consent deliverables for late June consent for registration statement.	\$510.00	2.0	\$1,020.00
06/26/2020				
Meredith, Wendy	Review draft registration rights on Form S-3.	\$810.00	1.0	\$810.00
Rice, Blake	Respond to reviewer comments on consent memo and deliverables for late June consent for registration statement.	\$510.00	2.0	\$1,020.00
06/27/2020				
Meredith, Wendy	Review management representation letter drafts related to bring down comfort letters and consents to be issued related to PG&E Form S-3 and Form S-8 and equity and equity units closing.	\$810.00	0.5	\$405.00
06/28/2020				
Pemberton, Tricia	Review workpaper related to PG&E Corps S-8 filed on our about June 29, 2020.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
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2020 Registration Statement and Financing Reviews

06/29/2020

Meredith, Wendy	Meet with H. Weintraub, J. Lloyd (PG&E) to discuss legal and litigation matters as part of subsequent events procedures associated with planned issuances of Form S-8, bring down equity comfort letters and Form S.	\$810.00	0.5	\$405.00
Pemberton, Tricia	Review working papers related to PG&E Corps S-8 filed on or about June 29, 2020.	\$810.00	0.5	\$405.00

06/30/2020

Azebu, Matt	Review final management representation letter, prepare in connection with registration statement on Form S-3.	\$510.00	0.5	\$255.00
Azebu, Matt	Complete tie out of common stock prospectus supplement.	\$510.00	1.5	\$765.00

Subtotal for 2020 Registration Statement and Financing Reviews:

112.6 \$64,956.00

Preparation of Fee Applications

06/01/2020

Gutierrez, Dalia	Prepare first draft of April monthly fee application, including exhibits and charts.	\$200.00	2.1	\$420.00
Gutierrez, Dalia	Update April fee detail per team feedback in preparation for the monthly fee application.	\$200.00	2.4	\$480.00
Gutierrez, Dalia	Revise March monthly fee application.	\$200.00	2.5	\$500.00
Jin, Yezi	Review March'20 bankruptcy monthly fee filing.	\$330.00	0.2	\$66.00

06/02/2020

Gutierrez, Dalia	Prepare draft of third interim fee application.	\$200.00	2.0	\$400.00
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06/04/2020

Gutierrez, Dalia	Review May fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/05/2020				
Gutierrez, Dalia	Review May fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
06/08/2020				
Gutierrez, Dalia	Review May fee detail in preparation for the monthly fee application.	\$200.00	3.5	\$700.00
06/11/2020				
Gutierrez, Dalia	Finalize March monthly fee application.	\$200.00	1.5	\$300.00
06/19/2020				
Gutierrez, Dalia	Prepare third interim fee application.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Prepare April monthly fee application.	\$200.00	1.5	\$300.00
Gutierrez, Dalia	Prepare first draft of the May monthly fee application.	\$200.00	2.0	\$400.00
06/22/2020				
Gutierrez, Dalia	Update May fee statement with feedback received from M. Rothchild (Deloitte).	\$200.00	0.5	\$100.00
Gutierrez, Dalia	Finalize May fee statement.	\$200.00	0.5	\$100.00
Subtotal for Preparation of Fee Applications:			28.7	\$5,766.00
Total			1,666.1	\$552,004.00

Recapitulation

Name	Rate	Hours	Fees
Barton, Chris	\$810.00	1.1	\$891.00
Clark, Brian	\$810.00	0.5	\$405.00
Donahue, Nona	\$810.00	0.7	\$567.00
Gerstel, Ken	\$810.00	5.2	\$4,212.00
Gillam, Tim	\$810.00	0.5	\$405.00
Green, Mike	\$810.00	0.5	\$405.00
Meredith, Wendy	\$810.00	62.7	\$50,787.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Recapitulation

Name	Rate	Hours	Fees
Pemberton, Tricia	\$810.00	12.0	\$9,720.00
Pidgeon, Andrew	\$810.00	3.5	\$2,835.00
Roll, Kevin	\$810.00	3.5	\$2,835.00
Sullivan, Mike	\$810.00	0.5	\$405.00
Fitzgerald, Jeff	\$700.00	3.6	\$2,520.00
Luong, Mimi	\$700.00	19.7	\$13,790.00
Zhao, Alan	\$700.00	1.0	\$700.00
Allen, Jana	\$610.00	3.5	\$2,135.00
Bettencourt, Justin	\$610.00	0.6	\$366.00
Sakalova, Vera	\$610.00	98.7	\$60,207.00
Azebu, Matt	\$510.00	48.5	\$24,735.00
Hamner, Jack	\$510.00	31.0	\$15,810.00
Martin, Blake	\$510.00	32.5	\$16,575.00
Rice, Blake	\$510.00	29.8	\$15,198.00
Sareen, Vanshaj	\$510.00	4.0	\$2,040.00
Varshney, Swati	\$510.00	0.5	\$255.00
Yuen, Jennifer	\$510.00	5.0	\$2,550.00
Cochran, James	\$410.00	3.5	\$1,435.00
Donahue, Nona	\$410.00	6.0	\$2,460.00
Gillam, Tim	\$410.00	4.0	\$1,640.00
Meredith, Wendy	\$410.00	23.7	\$9,717.00
Meyer, Amber	\$410.00	12.2	\$5,002.00
Pemberton, Tricia	\$410.00	5.0	\$2,050.00
Potts, John	\$410.00	0.5	\$205.00
Verma, Sachin	\$410.00	1.0	\$410.00
Boyce, Kyle	\$370.00	10.5	\$3,885.00
Brown, Erin	\$370.00	1.5	\$555.00
Chopra, Harshita	\$370.00	16.5	\$6,105.00
Bush, Amber	\$350.00	3.0	\$1,050.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Recapitulation

Name	Rate	Hours	Fees
Fitzgerald, Jeff	\$350.00	5.7	\$1,995.00
Fogarty, Ellen	\$350.00	1.0	\$350.00
Garrett, K.C.	\$350.00	2.0	\$700.00
Giamanco, Patrick	\$350.00	18.0	\$6,300.00
Joseph, Treesa	\$350.00	1.0	\$350.00
Jin, Yezi	\$330.00	0.2	\$66.00
Kamra, Akanksha	\$310.00	20.5	\$6,355.00
Long, Brittany	\$310.00	24.0	\$7,440.00
Misra, Saurabh	\$310.00	5.0	\$1,550.00
Azebu, Matt	\$260.00	33.0	\$8,580.00
Fazil, Mohamed	\$260.00	18.5	\$4,810.00
Hamner, Jack	\$260.00	115.5	\$30,030.00
Hernandez, Jorge Jivan	\$260.00	114.1	\$29,666.00
Kipkirui, Winnie	\$260.00	80.3	\$20,878.00
Martin, Blake	\$260.00	108.5	\$28,210.00
Rice, Blake	\$260.00	27.2	\$7,072.00
Singh, Rohini	\$260.00	77.2	\$20,072.00
Varshney, Swati	\$260.00	40.5	\$10,530.00
Yuen, Jennifer	\$260.00	7.3	\$1,898.00
Allen, Jurnee	\$210.00	10.0	\$2,100.00
K, Kavya	\$210.00	8.0	\$1,680.00
M, Ashwin	\$210.00	1.0	\$210.00
Nambiar, Sachin	\$210.00	47.5	\$9,975.00
Schloetter, Lexie	\$210.00	7.0	\$1,470.00
Sharda, Pranshu	\$210.00	80.8	\$16,968.00
Gutierrez, Dalia	\$200.00	28.5	\$5,700.00
Boyce, Kyle	\$190.00	110.5	\$20,995.00
Brown, Erin	\$190.00	74.0	\$14,060.00
Chopra, Harshita	\$190.00	94.7	\$17,993.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

June 01, 2020 - July 01, 2020

Recapitulation

Name	Rate	Hours	Fees
Mehra, Shreya	\$190.00	6.5	\$1,235.00
Yap, Fui Sim	\$190.00	41.6	\$7,904.00